

**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, 2015 to December 31, 2015



**FILED**  
01/06/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle E. Rogers	01-01-13 to 12-31-18
County Treasurer	Jill Guingrich	01-01-13 to 12-31-20
Clerk of the Circuit Court	Paula Lantz	01-01-13 to 12-31-18
County Sheriff	Patrick Shafer	01-01-13 to 12-31-18
County Recorder	Bruce Lambert	01-01-13 to 12-31-18
President of the Board of County Commissioners	John Heimlich	01-01-15 to 12-31-16
President of the County Council	Raymond L. Kramer Jr.	01-01-15 to 12-31-16



## 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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*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 Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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.


*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated November 22, 2016, 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.

  
Paul D. Joyce, CPA  
State Examiner

November 22, 2016



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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, 2015, and the related notes to the financial statement, and have issued our report thereon dated November 22, 2016, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 that we consider to be a material weakness.



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**

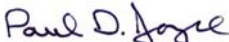
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

**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

November 22, 2016

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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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 224,295	\$ 27,434,829	\$ 27,543,744	\$ 115,380
Sheriff's Inmate Trust	10,190	288,914	283,875	15,229
Prosecutors Check Deception Program	1,025	5,449	5,449	1,025
Jail Commissary	18,979	97,293	80,664	35,608
Clerk's Trust	392,088	3,038,595	2,957,210	473,473
Sheriff's Cashbook	300	1,022,685	1,022,685	300
General	1,267,254	10,000,539	9,247,530	2,020,263
Accident Report	3,307	4,248	-	7,555
Aviation	1,437,727	408,697	481,778	1,364,646
CAGIT County Certified Shares	1,761,244	2,146,026	2,372,854	1,534,416
Campaign Finance Enforcement	-	200	-	200
CEDIT County Share	2,544,572	824,528	1,648,000	1,721,100
City and Town Court Costs	28,295	8,332	32,943	3,684
Clerk's Records Perpetuation	50,521	20,484	40,487	30,518
Community Corrections	371,267	455,247	299,871	526,643
Congressional School Interest	10,398	230	1,840	8,788
Congressional School Principal	46,000	-	-	46,000
Sales Disclosure - County Share	32,144	3,680	-	35,824
Cumulative Bridge	6,146,673	1,186,141	652,040	6,680,774
Cumulative Building Hospital	6,093	-	6,093	-
Cumulative Capital Development Co Share	337,540	669,823	395,329	612,034
Drug Free Community	37,022	35,036	35,880	36,178
Economic Development Fee	6,700	-	-	6,700
Emergency Planning/Right To Know	41,017	4,275	14,702	30,590
Emergency Telephone System	749,293	107,795	376,511	480,577
Extradition and Sheriff's Assistance	84,747	150	2,498	82,399
Firearms Training	19,327	8,510	2,120	25,717
General Drain Improvement	479,115	71,258	198,878	351,495
Health	666,464	146,312	175,173	637,603
Levy Excess	480	-	-	480
Local Health Maintenance	166,846	33,139	7,785	192,200
Local Road and Street	141,053	253,809	240,000	154,862
Misdemeanant	1,184	8,260	8,722	722
Motor Vehicle Highway	614,115	3,106,395	3,169,811	550,699
Rainy Day	848,806	64,808	519,869	393,745
Reassessment - 2015	521,589	119,231	111,515	529,305
Recorder's Records Perpetuation	146,308	62,329	62,969	145,668
Riverboat	333,853	80,245	400,000	14,098
Sheriff's Pension Trust	214,094	20,124	-	234,218
Surplus Tax	39,740	40,356	62,639	17,457
Surveyor's Corner Perpetuation	47,840	6,205	25,349	28,696
Tax Sale Fees	28,243	15,769	12,025	31,987
Tax Sale Redemption	4,886	34,280	38,546	620
Tax Sale Surplus	337,986	65,165	270,783	132,368
Local Health Department Trust Account	145,281	17,905	426	162,760
Vehicle Inspection	7,785	1,000	-	8,785
Wireless Emergency Telephone System	1,185	-	-	1,185
Guardian Ad Litem	6,130	-	-	6,130
Auditors Ineligible Deductions	204,421	5,553	12,260	197,714
County Elected Officials Training	9,094	3,811	3,912	8,993
Statewide 911	385,742	421,176	405,353	401,565
Adult Probation Administrative	14,887	23,500	22,961	15,426
Supplemental Adult Probation Services	44,103	51,764	15,183	80,684
Supplemental Juvenile Probation Services	5,856	1,900	7,608	148
Cemetery Operating	4,074	-	500	3,574
Drainage Maintenance	2,021,192	445,592	451,821	2,014,963
Drug Task Force	361	8,776	9,617	(480)
DUI Task Force	838	5,100	4,952	986
K-9	6,443	550	1,239	5,754
Payroll Clearing	4,207	-	-	4,207
Payroll Withholding - Donations	-	1,340	1,340	-
Payroll Withholding - Insurance	64,144	417,453	461,503	20,094
Payroll Withholding - Other	245	9,118	9,238	125
Payroll Withholding - Child Support	-	17,644	17,644	-
Payroll Withholding - Deferred Compensation	-	15,170	15,170	-
Payroll Withholding - Federal	-	655,965	655,965	-
Payroll Withholding - FICA & Medicare	-	472,402	472,417	(15)

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Payroll Withholding - Local Tax	-	80,758	80,760	(2)
Payroll Withholding - PERF	-	213,441	213,441	-
Payroll Withholding - Sheriff Pension	-	22,527	22,527	-
Payroll Withholding - State	-	208,140	208,144	(4)
Sheriff Pension Holding	-	4,339	4,339	-
HEA 1001 State Homestead Credit	5	5	10	-
State Fines and Forfeitures	3,293	16,218	16,704	2,807
Infraction Judgements	3,062	52,396	46,879	8,579
Special Death Benefit	28,555	3,315	525	31,345
Sales Disclosure - State Share	345	3,680	3,510	515
Coroners Training & Con't Education	164	3,156	3,004	316
Child Restraint Violations Fines	25	575	430	170
Inheritance Tax	1,198	-	1,198	-
Education Plate Fees Agency	19	825	844	-
Innkeepers Tax Collections	605,609	271,374	325,180	551,803
93.563 Prosecutor PCA	495	-	-	495
93.563 Title IV-D Incentive	48,500	8,906	-	57,406
93.563 Prosecutor IV-D Incentive-Post Oct '99	63,222	13,392	1,470	75,144
93.563 Clerk IV-D Incentive-Post Oct '99	58,244	8,906	3,584	63,566
HRA Health Reimbursement	310,648	4,051	217,369	97,330
County Enforce Educa #2	3,762	2,334	190	5,906
Law Enforce Forfeiture	7,249	3,230	1,334	9,145
E911 Surtax	12,656	-	-	12,656
Sheriff Drug Awareness	3,089	-	146	2,943
Out Of School Suspension	1,120	7,605	7,608	1,117
Jail Lease/Rental	58,715	-	58,715	-
Drainage Approval Fee	5,861	20,000	10,000	15,861
Operation Pull Over	(1,202)	6,563	5,374	(13)
EMA Volunteers	4,183	1,155	600	4,738
Election Clerk Hava Grant	2	-	-	2
Public Right Of Way Fee	29,432	62,634	42,798	49,268
Pre-Trial Diversion	37,197	8,994	15,827	30,364
Alcohol & Drug	324,675	24,511	20,314	328,872
Law Enforcement Education	61,403	8,199	5,927	63,675
Pretrial Deferral	36,845	30,160	18,052	48,953
Jury Fees	72,527	4,637	8,263	68,901
Health Dept Bio Terrorism	8,406	14,692	20,360	2,738
Food Training	2,467	-	130	2,337
State Mtg Recording Fund	138	2,453	2,423	168
Wolcott Corridor Expansion	(2,498,726)	3,598,264	666,371	433,167
Bullet Proof Vest Program	100	-	-	100
Community Come Back Grant	3,264	-	-	3,264
6th St/W Shafer Dr Grant	(502,571)	265,928	136,285	(372,928)
Marine Patrol Grant	552	16,500	14,492	2,560
White Co Council on Aging	-	198,588	198,588	-
Comm Corrections State	10,337	406,300	347,106	69,531
Security Protection Fund	35,517	3,811	-	39,328
CTP Grant Comm Corrections	11,774	12,075	-	23,849
Recorders Enhanced Access	36,840	8,908	-	45,748
Wind Farm Economic Dev	5,024,918	22,500	297,761	4,749,657
Verasun Economic Development	1,561,735	-	62,540	1,499,195
Bioterrorism Hospital Planning	-	5,000	5,000	-
EMA Competitive Grant	(4,000)	4,000	-	-
Comm Tax Certificate Sale	100	13,298	13,398	-
AP Meadowbrook Sub 2 Escrow	2,444	-	1,289	1,155
Homesteads (SRI Portion)	1,262	-	-	1,262
EMA Radio Reimbursement	7,308	-	-	7,308
Solid Waste Reserve	16,766,665	2,430,523	3,689,175	15,508,013
Soil & Water (Payroll)	(1,771)	2,072	1,771	(1,470)
Health - NACCHO Grant MRC	1	3,500	3,498	3
Health Dept Gift Fund	15,544	52	10,500	5,096
White County Treasurer	997,812	957,536	997,812	957,536
Adult Offenders Interest	-	12	-	12
White County Economic Development	-	140,069	151,930	(11,861)
Highway New Road Fund	253,393	-	55,972	197,421
Health Insurance Claims Reimbursement	426,909	2,544,481	1,713,357	1,258,033
White Co RDC General Fund	-	150,039	-	150,039

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
First Offenders Program	-	766	500	266
Airport Grant Runway Project	165,323	1,340,967	1,635,803	(129,513)
WCRDC Loan Fund Monti Fire Station	-	1,250,000	-	1,250,000
EMA SHSP Sub-Grant	-	14,950	14,252	698
SRO Grant Fund	(7,372)	27,013	27,007	(7,366)
EMPG Bonus Grant	-	8,485	8,485	-
EMA - EMPG P25 Upgrade	-	20,000	20,000	-
Airport Grant Apron/Taxiway	-	77,805	21,025	56,780
Airport - Wildlife Fencing	-	70,492	70,492	-
White Co RDC HNW TIF03	-	166,160	150,039	16,121
EMA EMPG Local Base Grant	-	-	887	(887)
Court Alcohol & Drug Prog Grant	-	1,511	1,512	(1)
Solid Waste Management	1,628	79,748	88,945	(7,569)
Solid Waste Operating	5,711,660	2,336,190	3,920,155	4,127,695
Totals	<u>\$ 52,959,163</u>	<u>\$ 71,765,824</u>	<u>\$ 71,071,202</u>	<u>\$ 53,653,785</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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*E. Disbursements*

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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



WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay, which includes 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.

*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.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**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. The various Payroll Withholding, Soil & Water (Payroll), White County Economic Development, and Solid Waste Management funds had deficits as of December 31, 2015. This is a result of expenditures exceeding revenues.

WHITE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The Drug Task Force, Operation Pull Over, 6<sup>th</sup> St/W Shafer Dr Grant, Airport Grant Runway Project, SRO Grant Fund, EMA EMPG Local Base Grant, and Court Alcohol & Drug Prog Grant funds had deficits as of December 31, 2015. This is a result of the fund being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015.

**Note 8. Subsequent Events**

The County reported a 2013 bond issue for \$23,470,000 as debt (Taxable Economic Development Revenue Bonds, Series 2013 (Mag Pellet, LLC Project)). Mag Pellet, LLC owns the bonds. They are the only parcel in the TIF district. The bond issue is secured with incremental TIF dollars. There is an 80/20 split of incremental TIF dollars between the TIF district and the White County Redevelopment Commission, respectively. White County pays the entire 80 percent as an amortized payment amount to Old National Trust, who in turn, pays that payment back to Mag Pellet, LLC as bondholder. Mag Pellet, LLC ceased operations October 23, 2016, as a result of bankruptcy reorganization. Neither White County nor Old National will have any financial liability as a result of the bankruptcy.

#### OTHER INFORMATION - UNAUDITED

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

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

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 224,295	\$ 10,190	\$ 1,025	\$ 18,979	\$ 392,088	\$ 300	\$ 1,267,254	\$ 3,307
Receipts:								
Taxes	25,114,156	-	-	-	-	-	4,914,554	-
Licenses and permits	-	-	-	-	-	-	104,113	-
Intergovernmental receipts	2,320,673	-	-	-	-	-	864,193	-
Charges for services	-	-	-	-	-	-	147,120	4,248
Fines and forfeits	-	-	-	-	3,038,595	-	98,288	-
Other receipts	-	288,914	5,449	97,293	-	1,022,685	3,872,271	-
Total receipts	<u>27,434,829</u>	<u>288,914</u>	<u>5,449</u>	<u>97,293</u>	<u>3,038,595</u>	<u>1,022,685</u>	<u>10,000,539</u>	<u>4,248</u>
Disbursements:								
Personal services	-	-	-	-	-	-	4,902,604	-
Supplies	-	-	-	-	-	-	256,287	-
Other services and charges	-	-	-	-	-	-	1,114,584	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	377,330	-
Other disbursements	<u>27,543,744</u>	<u>283,875</u>	<u>5,449</u>	<u>80,664</u>	<u>2,957,210</u>	<u>1,022,685</u>	<u>2,596,725</u>	<u>-</u>
Total disbursements	<u>27,543,744</u>	<u>283,875</u>	<u>5,449</u>	<u>80,664</u>	<u>2,957,210</u>	<u>1,022,685</u>	<u>9,247,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(108,915)</u>	<u>5,039</u>	<u>-</u>	<u>16,629</u>	<u>81,385</u>	<u>-</u>	<u>753,009</u>	<u>4,248</u>
Cash and investments - ending	<u>\$ 115,380</u>	<u>\$ 15,229</u>	<u>\$ 1,025</u>	<u>\$ 35,608</u>	<u>\$ 473,473</u>	<u>\$ 300</u>	<u>\$ 2,020,263</u>	<u>\$ 7,555</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Aviation	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Congressional School Interest
Cash and investments - beginning	\$ 1,437,727	\$ 1,761,244	\$ -	\$ 2,544,572	\$ 28,295	\$ 50,521	\$ 371,267	\$ 10,398
Receipts:								
Taxes	199,926	2,142,643	-	814,094	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,717	-	-	-	-	-	455,247	-
Charges for services	70,596	-	-	-	-	-	-	-
Fines and forfeits	-	-	200	-	8,332	20,484	-	-
Other receipts	120,458	3,383	-	10,434	-	-	-	230
Total receipts	408,697	2,146,026	200	824,528	8,332	20,484	455,247	230
Disbursements:								
Personal services	57,731	160,669	-	-	-	4,772	-	-
Supplies	33,706	42,390	-	-	-	3,000	17,065	-
Other services and charges	42,053	827,936	-	-	-	5,328	114,962	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	230,259	206,609	-	-	-	-	1,568	-
Other disbursements	118,029	1,135,250	-	1,648,000	32,943	27,387	166,276	1,840
Total disbursements	481,778	2,372,854	-	1,648,000	32,943	40,487	299,871	1,840
Excess (deficiency) of receipts over disbursements	(73,081)	(226,828)	200	(823,472)	(24,611)	(20,003)	155,376	(1,610)
Cash and investments - ending	\$ 1,364,646	\$ 1,534,416	\$ 200	\$ 1,721,100	\$ 3,684	\$ 30,518	\$ 526,643	\$ 8,788

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building Hospital	Cumulative Capital Development Co Share	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 46,000	\$ 32,144	\$ 6,146,673	\$ 6,093	\$ 337,540	\$ 37,022	\$ 6,700
Receipts:							
Taxes	-	-	921,972	-	615,295	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	264,169	-	54,528	-	-
Charges for services	-	3,680	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	35,036	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,680	1,186,141	-	669,823	35,036	-
Disbursements:							
Personal services	-	-	-	-	-	2,743	-
Supplies	-	-	-	-	-	2,237	-
Other services and charges	-	-	129,361	-	-	30,900	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	522,679	-	395,329	-	-
Other disbursements	-	-	-	6,093	-	-	-
Total disbursements	-	-	652,040	6,093	395,329	35,880	-
Excess (deficiency) of receipts over disbursements	-	3,680	534,101	(6,093)	274,494	(844)	-
Cash and investments - ending	<u>\$ 46,000</u>	<u>\$ 35,824</u>	<u>\$ 6,680,774</u>	<u>\$ -</u>	<u>\$ 612,034</u>	<u>\$ 36,178</u>	<u>\$ 6,700</u>



WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Emergency Planning/Right To Know	Emergency Telephone System	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Levy Excess
Cash and investments - beginning	\$ 41,017	\$ 749,293	\$ 84,747	\$ 19,327	\$ 479,115	\$ 666,464	\$ 480
Receipts:							
Taxes	-	99,022	-	-	-	98,998	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,275	8,773	-	-	-	8,773	-
Charges for services	-	-	-	8,510	-	38,541	-
Fines and forfeits	-	-	150	-	-	-	-
Other receipts	-	-	-	-	71,258	-	-
Total receipts	<u>4,275</u>	<u>107,795</u>	<u>150</u>	<u>8,510</u>	<u>71,258</u>	<u>146,312</u>	<u>-</u>
Disbursements:							
Personal services	1,504	245,901	-	-	-	148,886	-
Supplies	24	106	-	2,120	-	674	-
Other services and charges	101	108,980	-	-	-	19,943	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,073	21,524	-	-	198,878	5,670	-
Other disbursements	-	-	2,498	-	-	-	-
Total disbursements	<u>14,702</u>	<u>376,511</u>	<u>2,498</u>	<u>2,120</u>	<u>198,878</u>	<u>175,173</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,427)</u>	<u>(268,716)</u>	<u>(2,348)</u>	<u>6,390</u>	<u>(127,620)</u>	<u>(28,861)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,590</u>	<u>\$ 480,577</u>	<u>\$ 82,399</u>	<u>\$ 25,717</u>	<u>\$ 351,495</u>	<u>\$ 637,603</u>	<u>\$ 480</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 166,846	\$ 141,053	\$ 1,184	\$ 614,115	\$ 848,806	\$ 521,589	\$ 146,308
Receipts:							
Taxes	-	-	-	-	-	108,696	-
Licenses and permits	-	-	-	35,916	-	-	-
Intergovernmental receipts	33,139	253,809	8,260	3,070,479	-	9,633	-
Charges for services	-	-	-	-	-	-	62,329
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	64,808	902	-
Total receipts	<u>33,139</u>	<u>253,809</u>	<u>8,260</u>	<u>3,106,395</u>	<u>64,808</u>	<u>119,231</u>	<u>62,329</u>
Disbursements:							
Personal services	5,797	-	-	1,906,961	-	12,932	62,969
Supplies	712	-	8,722	598,540	-	1,421	-
Other services and charges	1,276	240,000	-	554,180	92,192	64,801	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	110,130	27,677	32,361	-
Other disbursements	-	-	-	-	400,000	-	-
Total disbursements	<u>7,785</u>	<u>240,000</u>	<u>8,722</u>	<u>3,169,811</u>	<u>519,869</u>	<u>111,515</u>	<u>62,969</u>
Excess (deficiency) of receipts over disbursements	<u>25,354</u>	<u>13,809</u>	<u>(462)</u>	<u>(63,416)</u>	<u>(455,061)</u>	<u>7,716</u>	<u>(640)</u>
Cash and investments - ending	<u>\$ 192,200</u>	<u>\$ 154,862</u>	<u>\$ 722</u>	<u>\$ 550,699</u>	<u>\$ 393,745</u>	<u>\$ 529,305</u>	<u>\$ 145,668</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Riverboat	Sheriff's Pension Trust	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 333,853	\$ 214,094	\$ 39,740	\$ 47,840	\$ 28,243	\$ 4,886	\$ 337,986
Receipts:							
Taxes	-	-	40,356	-	15,769	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	80,245	-	-	-	-	-	-
Charges for services	-	-	-	6,205	-	-	-
Fines and forfeits	-	20,124	-	-	-	-	-
Other receipts	-	-	-	-	-	34,280	65,165
Total receipts	<u>80,245</u>	<u>20,124</u>	<u>40,356</u>	<u>6,205</u>	<u>15,769</u>	<u>34,280</u>	<u>65,165</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	995	-	-	-
Other services and charges	-	-	-	-	12,025	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	24,354	-	-	-
Other disbursements	400,000	-	62,639	-	-	38,546	270,783
Total disbursements	<u>400,000</u>	<u>-</u>	<u>62,639</u>	<u>25,349</u>	<u>12,025</u>	<u>38,546</u>	<u>270,783</u>
Excess (deficiency) of receipts over disbursements	<u>(319,755)</u>	<u>20,124</u>	<u>(22,283)</u>	<u>(19,144)</u>	<u>3,744</u>	<u>(4,266)</u>	<u>(205,618)</u>
Cash and investments - ending	<u>\$ 14,098</u>	<u>\$ 234,218</u>	<u>\$ 17,457</u>	<u>\$ 28,696</u>	<u>\$ 31,987</u>	<u>\$ 620</u>	<u>\$ 132,368</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Health Department Trust Account	Vehicle Inspection	Wireless Emergency Telephone System	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 145,281	\$ 7,785	\$ 1,185	\$ 6,130	\$ 204,421	\$ 9,094	\$ 385,742
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	17,905	-	-	-	-	-	421,176
Charges for services	-	1,000	-	-	-	3,811	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,553	-	-
Total receipts	<u>17,905</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>5,553</u>	<u>3,811</u>	<u>421,176</u>
Disbursements:							
Personal services	-	-	-	-	-	-	405,353
Supplies	-	-	-	-	-	-	-
Other services and charges	426	-	-	-	12,260	3,912	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,260</u>	<u>3,912</u>	<u>405,353</u>
Excess (deficiency) of receipts over disbursements	<u>17,479</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>(6,707)</u>	<u>(101)</u>	<u>15,823</u>
Cash and investments - ending	<u>\$ 162,760</u>	<u>\$ 8,785</u>	<u>\$ 1,185</u>	<u>\$ 6,130</u>	<u>\$ 197,714</u>	<u>\$ 8,993</u>	<u>\$ 401,565</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Cemetery Operating	Drainage Maintenance	Drug Task Force	DUI Task Force
Cash and investments - beginning	\$ 14,887	\$ 44,103	\$ 5,856	\$ 4,074	\$ 2,021,192	\$ 361	\$ 838
Receipts:							
Taxes	-	-	-	-	409,008	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,776	5,100
Charges for services	-	-	-	-	36,584	-	-
Fines and forfeits	23,500	51,764	1,900	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>23,500</u>	<u>51,764</u>	<u>1,900</u>	<u>-</u>	<u>445,592</u>	<u>8,776</u>	<u>5,100</u>
Disbursements:							
Personal services	22,961	-	-	-	-	9,617	4,952
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,183	1,808	500	380,563	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,800	-	71,258	-	-
Total disbursements	<u>22,961</u>	<u>15,183</u>	<u>7,608</u>	<u>500</u>	<u>451,821</u>	<u>9,617</u>	<u>4,952</u>
Excess (deficiency) of receipts over disbursements	<u>539</u>	<u>36,581</u>	<u>(5,708)</u>	<u>(500)</u>	<u>(6,229)</u>	<u>(841)</u>	<u>148</u>
Cash and investments - ending	<u>\$ 15,426</u>	<u>\$ 80,684</u>	<u>\$ 148</u>	<u>\$ 3,574</u>	<u>\$ 2,014,963</u>	<u>\$ (480)</u>	<u>\$ 986</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	K-9	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 6,443	\$ 4,207	\$ -	\$ 64,144	\$ 245	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	550	-	1,340	417,453	9,118	17,644	15,170
Total receipts	550	-	1,340	417,453	9,118	17,644	15,170
Disbursements:							
Personal services	-	-	1,340	461,503	9,238	17,644	15,170
Supplies	1,239	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,239	-	1,340	461,503	9,238	17,644	15,170
Excess (deficiency) of receipts over disbursements	(689)	-	-	(44,050)	(120)	-	-
Cash and investments - ending	<u>\$ 5,754</u>	<u>\$ 4,207</u>	<u>\$ -</u>	<u>\$ 20,094</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Sheriff Pension Holding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	655,965	472,402	80,758	213,441	22,527	208,140	4,339
Total receipts	655,965	472,402	80,758	213,441	22,527	208,140	4,339
Disbursements:							
Personal services	655,965	472,417	80,760	213,441	22,527	208,144	4,339
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	655,965	472,417	80,760	213,441	22,527	208,144	4,339
Excess (deficiency) of receipts over disbursements	-	(15)	(2)	-	-	(4)	-
Cash and investments - ending	\$ -	\$ (15)	\$ (2)	\$ -	\$ -	\$ (4)	\$ -

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Child Restraint Violations Fines
Cash and investments - beginning	\$ 5	\$ 3,293	\$ 3,062	\$ 28,555	\$ 345	\$ 164	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	3,315	3,680	3,156	-
Fines and forfeits	5	16,218	52,396	-	-	-	575
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5</u>	<u>16,218</u>	<u>52,396</u>	<u>3,315</u>	<u>3,680</u>	<u>3,156</u>	<u>575</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10	16,704	46,879	525	3,510	3,004	430
Total disbursements	<u>10</u>	<u>16,704</u>	<u>46,879</u>	<u>525</u>	<u>3,510</u>	<u>3,004</u>	<u>430</u>
Excess (deficiency) of receipts over disbursements	<u>(5)</u>	<u>(486)</u>	<u>5,517</u>	<u>2,790</u>	<u>170</u>	<u>152</u>	<u>145</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,807</u>	<u>\$ 8,579</u>	<u>\$ 31,345</u>	<u>\$ 515</u>	<u>\$ 316</u>	<u>\$ 170</u>



WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Inheritance Tax	Education Plate Fees Agency	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
Cash and investments - beginning	\$ 1,198	\$ 19	\$ 605,609	\$ 495	\$ 48,500	\$ 63,222	\$ 58,244
Receipts:							
Taxes	-	-	268,724	-	-	-	-
Licenses and permits	-	825	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,906	13,392	8,906
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,650	-	-	-	-
Total receipts	-	825	271,374	-	8,906	13,392	8,906
Disbursements:							
Personal services	-	-	-	-	-	-	2,971
Supplies	-	-	-	-	-	-	502
Other services and charges	-	-	-	-	-	1,470	111
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,198	844	325,180	-	-	-	-
Total disbursements	1,198	844	325,180	-	-	1,470	3,584
Excess (deficiency) of receipts over disbursements	(1,198)	(19)	(53,806)	-	8,906	11,922	5,322
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,803</u>	<u>\$ 495</u>	<u>\$ 57,406</u>	<u>\$ 75,144</u>	<u>\$ 63,566</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	HRA Health Reimbursement	County Enforce Educa #2	Law Enforce Forfeiture	E911 Surtax	Sheriff Drug Awareness	Out Of School Suspension	Jail Lease/Rental
Cash and investments - beginning	\$ 310,648	\$ 3,762	\$ 7,249	\$ 12,656	\$ 3,089	\$ 1,120	\$ 58,715
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,334	-	-	-	1,305	-
Fines and forfeits	-	-	3,230	-	-	-	-
Other receipts	4,051	-	-	-	-	6,300	-
Total receipts	4,051	2,334	3,230	-	-	7,605	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	190	-	-	146	-	-
Other services and charges	7,510	-	-	-	-	7,608	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,334	-	-	-	-
Other disbursements	209,859	-	-	-	-	-	58,715
Total disbursements	217,369	190	1,334	-	146	7,608	58,715
Excess (deficiency) of receipts over disbursements	(213,318)	2,144	1,896	-	(146)	(3)	(58,715)
Cash and investments - ending	<u>\$ 97,330</u>	<u>\$ 5,906</u>	<u>\$ 9,145</u>	<u>\$ 12,656</u>	<u>\$ 2,943</u>	<u>\$ 1,117</u>	<u>\$ -</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Drainage Approval Fee	Operation Pull Over	EMA Volunteers	Election Clerk Hava Grant	Public Right Of Way Fee	Pre-Trial Diversion	Alcohol & Drug
Cash and investments - beginning	\$ 5,861	\$ (1,202)	\$ 4,183	\$ 2	\$ 29,432	\$ 37,197	\$ 324,675
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	62,634	-	-
Intergovernmental receipts	-	6,563	-	-	-	-	-
Charges for services	20,000	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	8,994	24,511
Other receipts	-	-	1,155	-	-	-	-
Total receipts	<u>20,000</u>	<u>6,563</u>	<u>1,155</u>	<u>-</u>	<u>62,634</u>	<u>8,994</u>	<u>24,511</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	331
Other services and charges	10,000	-	-	-	-	-	19,681
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	42,798	-	-
Other disbursements	-	5,374	600	-	-	15,827	302
Total disbursements	<u>10,000</u>	<u>5,374</u>	<u>600</u>	<u>-</u>	<u>42,798</u>	<u>15,827</u>	<u>20,314</u>
Excess (deficiency) of receipts over disbursements	<u>10,000</u>	<u>1,189</u>	<u>555</u>	<u>-</u>	<u>19,836</u>	<u>(6,833)</u>	<u>4,197</u>
Cash and investments - ending	<u>\$ 15,861</u>	<u>\$ (13)</u>	<u>\$ 4,738</u>	<u>\$ 2</u>	<u>\$ 49,268</u>	<u>\$ 30,364</u>	<u>\$ 328,872</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Law Enforcement Education	Pretrial Deferral	Jury Fees	Health Dept Bio Terrorism	Food Training	State Mtg Recording Fund	Wolcott Corridor Expansion
Cash and investments - beginning	\$ 61,403	\$ 36,845	\$ 72,527	\$ 8,406	\$ 2,467	\$ 138	\$ (2,498,726)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,692	-	-	1,159,089
Charges for services	-	-	-	-	-	2,453	-
Fines and forfeits	8,199	30,160	4,637	-	-	-	-
Other receipts	-	-	-	-	-	-	2,439,175
Total receipts	<u>8,199</u>	<u>30,160</u>	<u>4,637</u>	<u>14,692</u>	<u>-</u>	<u>2,453</u>	<u>3,598,264</u>
Disbursements:							
Personal services	-	-	7,567	20,111	-	-	-
Supplies	-	18,052	-	106	-	-	-
Other services and charges	-	-	696	143	130	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	666,371
Other disbursements	5,927	-	-	-	-	2,423	-
Total disbursements	<u>5,927</u>	<u>18,052</u>	<u>8,263</u>	<u>20,360</u>	<u>130</u>	<u>2,423</u>	<u>666,371</u>
Excess (deficiency) of receipts over disbursements	<u>2,272</u>	<u>12,108</u>	<u>(3,626)</u>	<u>(5,668)</u>	<u>(130)</u>	<u>30</u>	<u>2,931,893</u>
Cash and investments - ending	<u>\$ 63,675</u>	<u>\$ 48,953</u>	<u>\$ 68,901</u>	<u>\$ 2,738</u>	<u>\$ 2,337</u>	<u>\$ 168</u>	<u>\$ 433,167</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Bullet Proof Vest Program	Community Come Back Grant	6th St/W Shafer Dr Grant	Marine Patrol Grant	White Co Council on Aging	Comm Corrections State	Security Protection Fund
Cash and investments - beginning	\$ 100	\$ 3,264	\$ (502,571)	\$ 552	\$ -	\$ 10,337	\$ 35,517
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	265,928	16,500	198,588	406,300	-
Charges for services	-	-	-	-	-	-	3,811
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	265,928	16,500	198,588	406,300	3,811
Disbursements:							
Personal services	-	-	-	-	-	347,106	-
Supplies	-	-	-	14,492	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	136,285	-	-	-	-
Other disbursements	-	-	-	-	198,588	-	-
Total disbursements	-	-	136,285	14,492	198,588	347,106	-
Excess (deficiency) of receipts over disbursements	-	-	129,643	2,008	-	59,194	3,811
Cash and investments - ending	\$ 100	\$ 3,264	\$ (372,928)	\$ 2,560	\$ -	\$ 69,531	\$ 39,328

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CTP Grant Comm Corrections	Recorders Enhanced Access	Wind Farm Economic Dev	Verasun Economic Development	Bioterrorism Hospital Planning	EMA Competitive Grant	Comm Tax Certificate Sale
Cash and investments - beginning	\$ 11,774	\$ 36,840	\$ 5,024,918	\$ 1,561,735	\$ -	\$ (4,000)	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,075	-	-	-	5,000	4,000	-
Charges for services	-	8,908	-	-	-	-	13,298
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	22,500	-	-	-	-
Total receipts	<u>12,075</u>	<u>8,908</u>	<u>22,500</u>	<u>-</u>	<u>5,000</u>	<u>4,000</u>	<u>13,298</u>
Disbursements:							
Personal services	-	-	-	-	5,000	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	84,134	-	-	-	-
Capital outlay	-	-	213,627	62,540	-	-	-
Other disbursements	-	-	-	-	-	-	13,398
Total disbursements	<u>-</u>	<u>-</u>	<u>297,761</u>	<u>62,540</u>	<u>5,000</u>	<u>-</u>	<u>13,398</u>
Excess (deficiency) of receipts over disbursements	<u>12,075</u>	<u>8,908</u>	<u>(275,261)</u>	<u>(62,540)</u>	<u>-</u>	<u>4,000</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ 23,849</u>	<u>\$ 45,748</u>	<u>\$ 4,749,657</u>	<u>\$ 1,499,195</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	AP Meadowbrook Sub 2 Escrow	Homesteads (SRI Portion)	EMA Radio Reimbursement	Solid Waste Reserve	Soil & Water (Payroll)	Health - NACCHO Grant MRC	Health Dept Gift Fund
Cash and investments - beginning	\$ 2,444	\$ 1,262	\$ 7,308	\$ 16,766,665	\$ (1,771)	\$ 1	\$ 15,544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,500	-
Charges for services	-	-	-	2,335,023	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	95,500	2,072	-	52
Total receipts	-	-	-	2,430,523	2,072	3,500	52
Disbursements:							
Personal services	-	-	-	-	1,771	3,498	-
Supplies	1,289	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,689,175	-	-	10,500
Total disbursements	1,289	-	-	3,689,175	1,771	3,498	10,500
Excess (deficiency) of receipts over disbursements	(1,289)	-	-	(1,258,652)	301	2	(10,448)
Cash and investments - ending	<u>\$ 1,155</u>	<u>\$ 1,262</u>	<u>\$ 7,308</u>	<u>\$ 15,508,013</u>	<u>\$ (1,470)</u>	<u>\$ 3</u>	<u>\$ 5,096</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	White County Treasurer	Adult Offenders Interest	White County Economic Development	Highway New Road Fund	Health Insurance Claims Reimbursement	White Co RDC General Fund	First Offenders Program
Cash and investments - beginning	\$ 997,812	\$ -	\$ -	\$ 253,393	\$ 426,909	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	12	-	-	-	-	766
Other receipts	957,536	-	140,069	-	2,544,481	150,039	-
Total receipts	957,536	12	140,069	-	2,544,481	150,039	766
Disbursements:							
Personal services	-	-	151,930	-	1,713,357	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	55,972	-	-	-
Other disbursements	997,812	-	-	-	-	-	500
Total disbursements	997,812	-	151,930	55,972	1,713,357	-	500
Excess (deficiency) of receipts over disbursements	(40,276)	12	(11,861)	(55,972)	831,124	150,039	266
Cash and investments - ending	<u>\$ 957,536</u>	<u>\$ 12</u>	<u>\$ (11,861)</u>	<u>\$ 197,421</u>	<u>\$ 1,258,033</u>	<u>\$ 150,039</u>	<u>\$ 266</u>



WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Airport Grant Runway Project	WCRDC Loan Fund Monti Fire Station	EMA SHSP Sub-Grant	SRO Grant Fund	EMPG Bonus Grant	EMA - EMPG P25 Upgrade	Airport Grant Apron/Taxiway
Cash and investments - beginning	\$ 165,323	\$ -	\$ -	\$ (7,372)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,340,967	-	14,950	-	8,485	20,000	30,268
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,250,000	-	27,013	-	-	47,537
Total receipts	<u>1,340,967</u>	<u>1,250,000</u>	<u>14,950</u>	<u>27,013</u>	<u>8,485</u>	<u>20,000</u>	<u>77,805</u>
Disbursements:							
Personal services	-	-	-	27,007	-	-	-
Supplies	-	-	14,252	-	8,485	20,000	-
Other services and charges	308,933	-	-	-	-	-	13,127
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,326,870	-	-	-	-	-	7,898
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,635,803</u>	<u>-</u>	<u>14,252</u>	<u>27,007</u>	<u>8,485</u>	<u>20,000</u>	<u>21,025</u>
Excess (deficiency) of receipts over disbursements	<u>(294,836)</u>	<u>1,250,000</u>	<u>698</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>56,780</u>
Cash and investments - ending	<u>\$ (129,513)</u>	<u>\$ 1,250,000</u>	<u>\$ 698</u>	<u>\$ (7,366)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,780</u>

WHITE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Airport - Wildlife Fencing	White Co RDC HNW TIF03	EMA EMPG Local Base Grant	Court Alcohol & Drug Prog Grant	Solid Waste Management	Solid Waste Operating	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,628	\$ 5,711,660	\$ 52,959,163
Receipts:							
Taxes	-	-	-	-	-	-	35,763,213
Licenses and permits	-	-	-	-	-	-	203,488
Intergovernmental receipts	-	-	-	1,209	-	-	11,446,188
Charges for services	-	-	-	-	-	2,336,190	5,116,097
Fines and forfeits	-	-	-	-	-	-	3,448,076
Other receipts	70,492	166,160	-	302	79,748	-	15,788,762
Total receipts	70,492	166,160	-	1,511	79,748	2,336,190	71,765,824
Disbursements:							
Personal services	-	-	-	-	88,945	356,976	12,845,079
Supplies	-	-	887	1,512	-	4,923	1,054,405
Other services and charges	70,492	-	-	-	-	115,379	4,328,554
Debt service - principal and interest	-	-	-	-	-	-	84,134
Capital outlay	-	-	-	-	-	3,442,877	8,124,013
Other disbursements	-	150,039	-	-	-	-	44,635,017
Total disbursements	70,492	150,039	887	1,512	88,945	3,920,155	71,071,202
Excess (deficiency) of receipts over disbursements	-	16,121	(887)	(1)	(9,197)	(1,583,965)	694,622
Cash and investments - ending	<u>\$ -</u>	<u>\$ 16,121</u>	<u>\$ (887)</u>	<u>\$ (1)</u>	<u>\$ (7,569)</u>	<u>\$ 4,127,695</u>	<u>\$ 53,653,785</u>

WHITE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Taxable Economic Development Revenue Bonds Series 2013	\$ 23,470,000	\$ 615,000
Lines of credit	Alliance Bank Loan for Shell Bldg Mid-America Commerce Park	2,180,500	54,000
Lines of credit	Bank of Wolcott Loan for Shell Bldg Mid-America Commerce Park	<u>2,180,500</u>	<u>54,000</u>
Totals		<u>\$ 27,831,000</u>	<u>\$ 723,000</u>

WHITE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 4,068,256
Infrastructure	90,099,354
Buildings	13,924,898
Improvements other than buildings	5,563,898
Machinery, equipment, and vehicles	7,517,781
Construction in progress	1,316,406
Total governmental activities	\$ 122,490,593

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

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

We have audited White County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. The County's major federal program is 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 Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the 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 its major federal program for the year ended December 31, 2015.

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

(Continued)

**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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002, that we consider 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

November 22, 2016

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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, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Commerce</u>					
Economic Development Cluster					
Economic Adjustment Assistance	Direct Grant	11.307			
Wolcott Corridor Expansion			06-79-05602	\$ -	\$ 855,808
Total - Economic Development Cluster				-	855,808
Total - Department of Commerce				-	855,808
<u>Department of Transportation</u>					
Airport Improvement Program	Direct Grant	20.106			
Airport Apron/Taxiway			AIP 3-18-0057-016-2015	-	30,268
Grant Runway Project AIP1514			AIP 3-18-0057-1514	-	1,440,019
Total - Airport Improvement Program				-	1,470,287
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205			
Highway Planning and Construction					
6th St / W Shafer Dr			DES 040050	-	265,928
Bridge Inspection			DES 1382098	-	153,987
Total - Highway Planning and Construction Cluster				-	419,915
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
Council On Aging			FY 2013-2014	96,808	96,808
Federal Transit Cluster	Indiana Department of Transportation	20.526			
Bus and Bus Facilities Formula Program			FY 2013-2014	-	54,821
FTA Replacement Vans-Rural Award					
Total - Federal Transit Cluster				-	54,821
Highway Safety Cluster	Indiana Criminal Justice Institute	20.600			
State and Community Highway Safety					
Operation Pull Over			FY 2015	-	6,563
Drug Task Force Grant			FY 2015	-	8,776
Total - Highway Safety Cluster				-	15,339
Total - Department of Transportation				96,808	2,057,170
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency	Indiana Department of Health and Human Services	93.074			
Preparedness (PHEP) Aligned Cooperative Agreements					
BPRS MRC ISDH			#40093074PHEPA15	-	19,692
Child Support Enforcement	Indiana Department of Child Services	93.563			
General Child Support Enforcement			FY 2015	-	74,525
Clerk Incentive 4D			FY 2015	-	8,906
Prosecutor Incentive 4D			FY 2015	-	13,392
Title 4D Incentive			FY 2015	-	8,906
Title IV-D Program Income			FY 2015	-	35,411
Title IV-A Collections			FY 2015	-	28,043
Total - Child Support Enforcement				-	169,183
Total - Department of Health and Human Services				-	188,875
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012			
Marine Patrol Grant			#300LE1BOATGRT15	-	7,500
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
EMA - EMPG P25 Upgrade Grant			EDS# C44P-6-027B	-	20,000
EMPG Bonus Grant			C44P-5-549B	-	8,485
2014 EMPG Salary Reimbursement			C44P-5-773B	-	29,655
Total - Emergency Management Performance Grants				-	58,140
Homeland Security Grant Program	Indiana Department of Health and Human Services	97.067			
EMA SHSP Sub-Grant			EDS# C44P-5-635B	-	14,950
Total - Department of Homeland Security				-	80,590
Total federal awards expended				\$ 96,808	\$ 3,182,443

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

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?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

**Section II - Financial Statement Findings**

**FINDING 2016-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

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 Auditor independently prepared the SEFA without oversight, review, or approval.

The SEFA presented for audit was materially incorrect. The federal expenditures reported for the Economic Development Cluster were understated by \$552,527; the expenditures reported for the Airport Improvement Program were understated by \$168,520. Expenditures for several other programs included immaterial errors.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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 County Auditors of Indiana, Chapter 14)

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements."

2 CFR 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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

**FINDING 2015-002 - SPECIAL TESTS AND PROVISIONS - WAGE RATE REQUIREMENTS**

Federal Agency: Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Number and Year (or Other Identifying Number): AIP 3-18-0057-1514

Pass-Through Entity: Direct Grant

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements.

The County did not have a control in place to ensure compliance with the Special Tests and Provisions - Wage Rate Requirements. The County hired an Engineer to oversee compliance with the Special Tests and Provisions - Wage Rate Requirements; however, they did not design or implement procedures to ensure that the Engineer adequately verified compliance.

*Context*

This related only to this program during the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."

WHITE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could also have allowed noncompliance with the compliance requirement and could have allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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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**

**FINDING 2014 - 001 - THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Fiscal year in which the finding initially occurred: Calendar year 2014  
Pass-Through Entity: N/A  
Contact Person Responsible for Corrective Action: Gayle Rogers  
Contact Phone Number: 574/583-1515

**Status of Audit Finding:**

Internal controls have been put in place for review of the SEFA by the 1<sup>st</sup> Deputy Auditor to verify the totals entered into the report by the Auditor. We have also gone a step further and have begun training the Auditor's 1<sup>st</sup> Deputy on grant tracking so there will be an understanding of the determination of the annual totals to be input into the SEFA report.

*Gayle E Rogers*  
\_\_\_\_\_  
(Signature)

*White County Auditor*  
\_\_\_\_\_  
(Title)

*October 26, 2016*  
\_\_\_\_\_  
(Date)



**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

**CORRECTIVE ACTION PLAN**

**FINDING 2015 - 001**

Contact Person Responsible for Corrective Action: Gayle Rogers, White County Auditor  
Contact Phone Number: 574/583-1515

Views of Responsible Official: I concur with the findings of the State

Description of Corrective Action Plan: Internal controls have been put in place for review of the SEFA by the 1<sup>st</sup> Deputy Auditor to verify the totals entered into the report by the Auditor. We have also gone a step further and have begun training the Auditor's 1<sup>st</sup> Deputy on grant tracking so there will be an understanding of the determination of the annual totals to be input into the SEFA report.

Anticipated Completion Date: Internal Control, immediate; Grant training, December 31, 2016

**FINDING 2015-002**

Contact Person Responsible for Corrective Action: Gayle Rogers, White County Auditor  
Contact Phone Number: 574/583-1515

Views of Responsible Official: I concur with the findings of the State

Description of Corrective Action Plan: The Auditor will work with the Airport personnel to ensure internal control wage requirements are met.

Gayle E Rogers  
(Signature)

AUDITOR  
(Title)

12/12/16  
(Date)

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.