

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, 2014 to December 31, 2014



FILED
12/08/2016

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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 12-31-16
County Treasurer	Jill Guingrich	01-01-13 to 12-31-16
Clerk of the Circuit Court	Paula Lantz	01-01-11 to 12-31-18
County Sheriff	Patrick Shafer	01-01-11 to 12-31-18
County Recorder	Bruce Lambert	01-01-11 to 12-31-18
President of the Board of County Commissioners	John C. Heimlich	01-01-14 to 12-31-16
President of the County Council	Dennis Carter Raymond L. Kramer Jr.	01-01-14 to 12-31-14 01-01-15 to 12-31-16



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2014.

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, 2014, 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 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.


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 October 12, 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

October 12, 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 12, 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.

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 item 2014-001 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 2014-001.

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

October 12, 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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 402,243	\$ 26,894,923	\$ 27,072,871	\$ 224,295
Sheriff's Inmate Trust	9,147	261,154	260,111	10,190
Prosecutors Check Deception Program	1,025	5,651	5,651	1,025
Jail Commissary	32,515	88,632	102,168	18,979
Clerk's Trust	614,063	2,335,390	2,557,365	392,088
Sheriff's Cashbook	300	540,816	540,816	300
General	2,736,633	10,171,286	11,640,665	1,267,254
Accident Report	932	3,132	757	3,307
Aviation	1,205,483	345,532	113,288	1,437,727
CAGIT County Certified Shares	1,695,923	2,050,192	1,984,871	1,761,244
CEDIT County Share	3,167,216	824,515	1,447,159	2,544,572
City and Town Court Costs	19,309	8,986	-	28,295
Clerk's Records Perpetuation	51,986	16,083	17,548	50,521
Community Corrections	253,817	374,793	257,343	371,267
Congressional School Interest	11,985	253	1,840	10,398
Congressional School Principal	46,000	-	-	46,000
Sales Disclosure - County Share	28,724	3,420	-	32,144
Cumulative Bridge	5,643,483	972,051	468,861	6,146,673
Cumulative Building	375,555	-	375,555	-
Cumulative Building Hospital	6,093	-	-	6,093
Cummulative Capital Development Co Share	-	644,741	307,201	337,540
Drug Free Community	33,155	34,625	30,758	37,022
Economic Development Fee	6,700	-	-	6,700
Emergency Planning/Right To Know	47,263	4,888	11,134	41,017
Emergency Telephone System	511,405	592,308	354,420	749,293
Extradition and Sheriff's Assistance	84,772	1,235	1,260	84,747
Firearms Training	15,902	8,660	5,235	19,327
General Drain Improvement	537,036	42,800	100,721	479,115
Health	570,461	251,683	155,680	666,464
Levy Excess	-	480	-	480
Local Health Maintenance	141,256	34,139	8,549	166,846
Local Road and Street	130,634	250,818	240,399	141,053
Misdemeanant	2,192	8,516	9,524	1,184
Motor Vehicle Highway	581,672	3,144,022	3,111,579	614,115
Rainy Day	945,267	-	96,461	848,806
Reassessment - 2015	524,440	119,544	122,395	521,589
Recorder's Records Perpetuation	139,759	58,255	51,706	146,308
Riverboat	253,608	80,245	-	333,853
Sheriff's Pension Trust	200,894	13,200	-	214,094
Surplus Tax	41,800	31,684	33,744	39,740
Surveyor's Corner Perpetuation	43,165	6,100	1,425	47,840
Tax Sale Fees	20,806	20,932	13,495	28,243
Tax Sale Redemption	17,452	64,756	77,322	4,886
Tax Sale Surplus	384,360	364,301	410,675	337,986
Local Health Department Trust Account	127,616	17,905	240	145,281
Vehicle Inspection	7,564	990	769	7,785
Wireless Emergency Telephone System	1,185	-	-	1,185
Guardian Ad Litem	6,130	-	-	6,130
Auditors Ineligible Deductions	193,473	12,604	1,656	204,421
County Elected Officials Training	10,028	3,719	4,653	9,094
Statewide 911	314,629	426,042	354,929	385,742
Adult Probation Administrative	11,811	25,065	21,989	14,887
Supplemental Adult Probation Services	1,443	56,995	14,335	44,103
Supplemental Juvenile Probation Services	9,939	2,310	6,393	5,856
Cemetery Operating	4,434	-	360	4,074
Drainage Maintenance	2,088,717	355,748	423,273	2,021,192
Drug Task Force	358	9,994	9,991	361
DUI Task Force	431	4,256	3,849	838
K-9	7,827	700	2,084	6,443
Payroll Clearing	4,207	-	-	4,207
Payroll Withholding - Donations	-	1,222	1,222	-
Payroll Withholding - Insurance	45,456	429,687	410,999	64,144
Payroll Withholding - Other	300	13,283	13,338	245
Payroll Withholding - Child Support	(2)	15,801	15,799	-
Payroll Withholding - Deferred Compensation	-	17,645	17,645	-
Payroll Withholding - Federal	-	611,898	611,898	-
Payroll Withholding - FICA & Medicare	-	448,409	448,409	-
Payroll Withholding - Local Tax	-	76,422	76,422	-
Payroll Withholding - PERF	-	191,614	191,614	-
Payroll Withholding - Sheriff Pension	-	22,084	22,084	-
Payroll Withholding - State	-	200,866	200,866	-
Sheriff Pension Holding	-	2,200	2,200	-
HEA 1001 State Homestead Credit	40	36	71	5
State Fines and Forfeitures	13,327	18,327	28,361	3,293
Infraction Judgements	3,459	59,536	59,933	3,062

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Special Death Benefit	25,825	3,395	665	28,555
Sales Disclosure - State Share	95	3,420	3,170	345
Coroners Training & Con't Education	286	2,586	2,708	164
Child Restraint Violations Fines	-	522	497	25
Inheritance Tax	5,906	18,338	23,046	1,198
Education Plate Fees Agency	-	844	825	19
Innkeepers Tax Collections	624,712	243,620	262,723	605,609
93.563 Prosecutor PCA	495	-	-	495
93.563 Title IV-D Incentive	38,847	9,653	-	48,500
93.563 Prosecutor IV-D Incentive-Post Oct '99	52,262	14,522	3,562	63,222
93.563 Clerk IV-D Incentive-Post Oct '99	48,591	9,653	-	58,244
HRA Health Reimbursement	317,397	200,373	207,122	310,648
County Enforce Educa #2	491	3,271	-	3,762
Law Enforce Forfeiture	6,239	1,010	-	7,249
E911 Surtax	12,656	-	-	12,656
Sheriff Drug Awareness	3,591	-	502	3,089
Out of School Suspension	1,519	6,743	7,142	1,120
Jail Lease/Rental	58,715	-	-	58,715
Drainage Approval Fee	3,861	13,500	11,500	5,861
Operation Pull Over	15	6,494	7,711	(1,202)
EMA Volunteers	3,076	1,866	759	4,183
Airport Construction Project	1,744	195,547	197,291	-
Election Clerk Hava Grant	10,002	7,126	17,126	2
Public Right of Way Fee	81,765	12,567	64,900	29,432
Pre-Trial Diversion	40,025	8,347	11,175	37,197
Alcohol & Drug	313,380	26,951	15,656	324,675
Law Enforcement Education	60,524	8,888	8,009	61,403
Pretrial Deferral	18,538	30,580	12,273	36,845
Jury Fees	74,164	5,037	6,674	72,527
Health Dept Bio Terrorism	7,418	16,500	15,512	8,406
Food Training	2,467	-	-	2,467
State Mtg Recording Fund	198	2,260	2,320	138
Airport Project (State)	17,255	146,762	164,017	-
Wolcott Corridor Expansion	(23,286)	845,757	3,321,197	(2,498,726)
Bullet Proof Vest Program	100	-	-	100
Community Come Back Grant	3,264	-	-	3,264
6th St/W Shafer Dr Grant	(704,981)	594,558	392,148	(502,571)
Marine Patrol Grant	53	16,256	15,757	552
White Co Council on Aging	-	117,560	117,560	-
Comm Corrections State	(45,190)	383,510	327,983	10,337
Security Protection Fund	31,798	3,719	-	35,517
CTP Grant Comm Corrections	40,999	10,775	40,000	11,774
Recorder's Enhanced Access	31,178	5,662	-	36,840
Wind Farm Economic Dev	5,069,436	22,952	67,470	5,024,918
Verasun Economic Development	2,295,670	-	733,935	1,561,735
Bioterrorism Hospital Planning	114	6,500	6,614	-
EMA Competitive Grant	-	5,088	9,088	(4,000)
Comm Tax Certificate Sale	15,140	4,127	19,167	100
AP Meadowbrook Sub 2 Escrow	2,444	-	-	2,444
Homesteads (SRI Portion)	10,613	3,033	12,384	1,262
EMA Rainy Day Fund	15,010	16,750	24,452	7,308
Solid Waste Reserve	14,467,775	2,298,890	-	16,766,665
Soil & Water (Payroll)	(4,268)	4,268	1,771	(1,771)
Health - Naccho Grant MRC	1	3,500	3,500	1
Health Dept Gift Fund	16,144	-	600	15,544
White County Treasurer	786,875	997,812	786,875	997,812
Adult Offenders Interest	-	350	350	-
White County Economic Development	-	132,742	132,742	-
Highway New Road Fund	-	311,172	57,779	253,393
Health Insurance Claims Reimbursement	-	426,909	-	426,909
First Offenders Program	-	1,600	1,600	-
Airport Grant Runway Project	-	272,978	107,655	165,323
EMA Mass Notification System	-	7,500	7,500	-
SRO Grant Fund	-	7,363	14,735	(7,372)
Solid Waste Management	1,628	93,414	93,414	1,628
Solid Waste Operating	6,623,266	2,199,559	3,111,163	5,711,662
Totals	\$ 54,854,645	\$ 63,494,778	\$ 65,390,258	\$ 52,959,165

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.

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements, 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.

Note 4. Deposits and Investments

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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

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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2014.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. It has recently been reported that Mag Pellet, LLC may close as of September 27, 2016, as a result of bankruptcy reorganization. Should that happen, neither White County nor Old National will suffer any financial setback regarding the bond issue.

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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, 2014

	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	\$ 402,243	\$ 9,147	\$ 1,025	\$ 32,515	\$ 614,063	\$ 300	\$ 2,736,633	\$ 932
Receipts:								
Taxes	24,709,441	-	-	-	-	-	4,161,254	-
Licenses and permits	-	-	-	-	-	-	105,797	-
Intergovernmental receipts	2,185,482	-	-	-	-	-	925,270	-
Charges for services	-	-	-	-	-	-	151,729	3,132
Fines and forfeits	-	-	-	-	2,335,390	-	120,356	-
Other receipts	-	261,154	5,651	88,632	-	540,816	4,706,880	-
Total receipts	<u>26,894,923</u>	<u>261,154</u>	<u>5,651</u>	<u>88,632</u>	<u>2,335,390</u>	<u>540,816</u>	<u>10,171,286</u>	<u>3,132</u>
Disbursements:								
Personal services	-	-	-	-	-	-	4,815,499	-
Supplies	-	-	-	-	-	-	328,960	-
Other services and charges	-	-	-	-	-	-	1,427,095	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	482,361	-
Other disbursements	27,072,871	260,111	5,651	102,168	2,557,365	540,816	4,586,750	757
Total disbursements	<u>27,072,871</u>	<u>260,111</u>	<u>5,651</u>	<u>102,168</u>	<u>2,557,365</u>	<u>540,816</u>	<u>11,640,665</u>	<u>757</u>
Excess (deficiency) of receipts over disbursements	<u>(177,948)</u>	<u>1,043</u>	<u>-</u>	<u>(13,536)</u>	<u>(221,975)</u>	<u>-</u>	<u>(1,469,379)</u>	<u>2,375</u>
Cash and investments - ending	<u>\$ 224,295</u>	<u>\$ 10,190</u>	<u>\$ 1,025</u>	<u>\$ 18,979</u>	<u>\$ 392,088</u>	<u>\$ 300</u>	<u>\$ 1,267,254</u>	<u>\$ 3,307</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Aviation	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,205,483	\$ 1,695,923	\$ 3,167,216	\$ 19,309	\$ 51,986	\$ 253,817	\$ 11,985	\$ 46,000
Receipts:								
Taxes	245,617	2,050,192	801,511	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,378	-	-	-	-	-	-	-
Charges for services	77,537	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	8,986	-	-	-	-
Other receipts	-	-	23,004	-	16,083	374,793	253	-
Total receipts	<u>345,532</u>	<u>2,050,192</u>	<u>824,515</u>	<u>8,986</u>	<u>16,083</u>	<u>374,793</u>	<u>253</u>	<u>-</u>
Disbursements:								
Personal services	34,713	-	-	-	1,549	-	-	-
Supplies	33,095	-	-	-	721	12,681	-	-
Other services and charges	36,465	259,871	1,200,000	-	552	118,978	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	8,840	1,725,000	-	-	1,390	3,183	-	-
Other disbursements	175	-	247,159	-	13,336	122,501	1,840	-
Total disbursements	<u>113,288</u>	<u>1,984,871</u>	<u>1,447,159</u>	<u>-</u>	<u>17,548</u>	<u>257,343</u>	<u>1,840</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>232,244</u>	<u>65,321</u>	<u>(622,644)</u>	<u>8,986</u>	<u>(1,465)</u>	<u>117,450</u>	<u>(1,587)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,437,727</u>	<u>\$ 1,761,244</u>	<u>\$ 2,544,572</u>	<u>\$ 28,295</u>	<u>\$ 50,521</u>	<u>\$ 371,267</u>	<u>\$ 10,398</u>	<u>\$ 46,000</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Building Hospital	Cumulative Capital Development Co Share	Drug Free Community	Economic Development Fee	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 28,724	\$ 5,643,483	\$ 375,555	\$ 6,093	\$ -	\$ 33,155	\$ 6,700	\$ 47,263
Receipts:								
Taxes	-	886,358	-	-	590,905	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	80,754	-	-	53,836	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	34,165	-	-
Other receipts	3,420	4,939	-	-	-	460	-	4,888
Total receipts	3,420	972,051	-	-	644,741	34,625	-	4,888
Disbursements:								
Personal services	-	-	-	-	-	3,000	-	1,812
Supplies	-	-	-	-	-	1,650	-	104
Other services and charges	-	29,970	-	-	-	26,108	-	46
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	438,891	375,555	-	-	-	-	9,172
Other disbursements	-	-	-	-	307,201	-	-	-
Total disbursements	-	468,861	375,555	-	307,201	30,758	-	11,134
Excess (deficiency) of receipts over disbursements	3,420	503,190	(375,555)	-	337,540	3,867	-	(6,246)
Cash and investments - ending	\$ 32,144	\$ 6,146,673	\$ -	\$ 6,093	\$ 337,540	\$ 37,022	\$ 6,700	\$ 41,017

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Emergency Telephone System	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 511,405	\$ 84,772	\$ 15,902	\$ 537,036	\$ 570,461	\$ -	\$ 141,256	\$ 130,634
Receipts:								
Taxes	542,850	-	-	-	197,562	480	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	49,458	-	-	-	17,999	-	34,139	250,818
Charges for services	-	-	8,660	-	-	-	-	-
Fines and forfeits	-	1,235	-	-	-	-	-	-
Other receipts	-	-	-	42,800	36,122	-	-	-
Total receipts	<u>592,308</u>	<u>1,235</u>	<u>8,660</u>	<u>42,800</u>	<u>251,683</u>	<u>480</u>	<u>34,139</u>	<u>250,818</u>
Disbursements:								
Personal services	220,781	-	-	-	139,465	-	5,728	-
Supplies	225	-	-	-	506	-	1,505	-
Other services and charges	93,764	-	-	-	15,709	-	1,316	240,399
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	39,650	-	-	-	-	-	-	-
Other disbursements	-	1,260	5,235	100,721	-	-	-	-
Total disbursements	<u>354,420</u>	<u>1,260</u>	<u>5,235</u>	<u>100,721</u>	<u>155,680</u>	<u>-</u>	<u>8,549</u>	<u>240,399</u>
Excess (deficiency) of receipts over disbursements	<u>237,888</u>	<u>(25)</u>	<u>3,425</u>	<u>(57,921)</u>	<u>96,003</u>	<u>480</u>	<u>25,590</u>	<u>10,419</u>
Cash and investments - ending	<u>\$ 749,293</u>	<u>\$ 84,747</u>	<u>\$ 19,327</u>	<u>\$ 479,115</u>	<u>\$ 666,464</u>	<u>\$ 480</u>	<u>\$ 166,846</u>	<u>\$ 141,053</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Rainy Day</u>	<u>Reassessment - 2015</u>	<u>Recorder's Records Perpetuation</u>	<u>Riverboat</u>	<u>Sheriff's Pension Trust</u>	<u>Surplus Tax</u>
Cash and investments - beginning	\$ 2,192	\$ 581,672	\$ 945,267	\$ 524,440	\$ 139,759	\$ 253,608	\$ 200,894	\$ 41,800
Receipts:								
Taxes	-	-	-	108,570	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,077,546	-	9,892	-	80,245	-	-
Charges for services	-	-	-	-	58,255	-	-	-
Fines and forfeits	8,516	-	-	-	-	-	13,200	-
Other receipts	-	66,476	-	1,082	-	-	-	31,684
Total receipts	<u>8,516</u>	<u>3,144,022</u>	<u>-</u>	<u>119,544</u>	<u>58,255</u>	<u>80,245</u>	<u>13,200</u>	<u>31,684</u>
Disbursements:								
Personal services	-	1,906,123	-	12,655	45,313	-	-	-
Supplies	-	605,856	-	1,140	6,393	-	-	-
Other services and charges	-	493,651	96,461	49,406	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	101,378	-	59,101	-	-	-	-
Other disbursements	9,524	4,571	-	93	-	-	-	33,744
Total disbursements	<u>9,524</u>	<u>3,111,579</u>	<u>96,461</u>	<u>122,395</u>	<u>51,706</u>	<u>-</u>	<u>-</u>	<u>33,744</u>
Excess (deficiency) of receipts over disbursements	<u>(1,008)</u>	<u>32,443</u>	<u>(96,461)</u>	<u>(2,851)</u>	<u>6,549</u>	<u>80,245</u>	<u>13,200</u>	<u>(2,060)</u>
Cash and investments - ending	<u>\$ 1,184</u>	<u>\$ 614,115</u>	<u>\$ 848,806</u>	<u>\$ 521,589</u>	<u>\$ 146,308</u>	<u>\$ 333,853</u>	<u>\$ 214,094</u>	<u>\$ 39,740</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Wireless Emergency Telephone System	Guardian Ad Litem
Cash and investments - beginning	\$ 43,165	\$ 20,806	\$ 17,452	\$ 384,360	\$ 127,616	\$ 7,564	\$ 1,185	\$ 6,130
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,905	-	-	-
Charges for services	6,100	-	-	-	-	990	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	20,932	64,756	364,301	-	-	-	-
Total receipts	6,100	20,932	64,756	364,301	17,905	990	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,425	-	-	-	240	769	-	-
Other services and charges	-	13,495	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	77,322	410,675	-	-	-	-
Total disbursements	1,425	13,495	77,322	410,675	240	769	-	-
Excess (deficiency) of receipts over disbursements	4,675	7,437	(12,566)	(46,374)	17,665	221	-	-
Cash and investments - ending	\$ 47,840	\$ 28,243	\$ 4,886	\$ 337,986	\$ 145,281	\$ 7,785	\$ 1,185	\$ 6,130

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Cemetery Operating	Drainage Maintenance
Cash and investments - beginning	\$ 193,473	\$ 10,028	\$ 314,629	\$ 11,811	\$ 1,443	\$ 9,939	\$ 4,434	\$ 2,088,717
Receipts:								
Taxes	-	-	-	-	-	-	-	328,083
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	426,042	-	-	-	-	-
Charges for services	-	3,719	-	-	-	2,310	-	-
Fines and forfeits	-	-	-	25,065	56,995	-	-	-
Other receipts	12,604	-	-	-	-	-	-	27,665
Total receipts	12,604	3,719	426,042	25,065	56,995	2,310	-	355,748
Disbursements:								
Personal services	-	-	354,929	21,989	1,679	-	-	-
Supplies	1,656	-	-	-	-	-	-	-
Other services and charges	-	4,653	-	-	12,656	2,893	360	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,500	-	423,273
Total disbursements	1,656	4,653	354,929	21,989	14,335	6,393	360	423,273
Excess (deficiency) of receipts over disbursements	10,948	(934)	71,113	3,076	42,660	(4,083)	(360)	(67,525)
Cash and investments - ending	\$ 204,421	\$ 9,094	\$ 385,742	\$ 14,887	\$ 44,103	\$ 5,856	\$ 4,074	\$ 2,021,192

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug Task Force	DUI Task Force	K-9	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support
Cash and investments - beginning	\$ 358	\$ 431	\$ 7,827	\$ 4,207	\$ -	\$ 45,456	\$ 300	\$ (2)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,994	4,256	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	700	-	1,222	429,687	13,283	15,801
Total receipts	<u>9,994</u>	<u>4,256</u>	<u>700</u>	<u>-</u>	<u>1,222</u>	<u>429,687</u>	<u>13,283</u>	<u>15,801</u>
Disbursements:								
Personal services	9,991	3,849	-	-	-	-	13,338	-
Supplies	-	-	2,084	-	-	-	-	-
Other services and charges	-	-	-	-	-	410,999	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,222	-	-	15,799
Total disbursements	<u>9,991</u>	<u>3,849</u>	<u>2,084</u>	<u>-</u>	<u>1,222</u>	<u>410,999</u>	<u>13,338</u>	<u>15,799</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>407</u>	<u>(1,384)</u>	<u>-</u>	<u>-</u>	<u>18,688</u>	<u>(55)</u>	<u>2</u>
Cash and investments - ending	<u>\$ 361</u>	<u>\$ 838</u>	<u>\$ 6,443</u>	<u>\$ 4,207</u>	<u>\$ -</u>	<u>\$ 64,144</u>	<u>\$ 245</u>	<u>\$ -</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Withholding - Deferred Compensation	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	17,645	611,898	448,409	76,422	191,614	22,084	200,866	2,200
Total receipts	17,645	611,898	448,409	76,422	191,614	22,084	200,866	2,200
Disbursements:								
Personal services	17,645	611,898	448,409	76,422	191,614	22,084	200,866	2,200
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	17,645	611,898	448,409	76,422	191,614	22,084	200,866	2,200
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	Inheritance Tax
Cash and investments - beginning	\$ 40	\$ 13,327	\$ 3,459	\$ 25,825	\$ 95	\$ 286	\$ -	\$ 5,906
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	18,338
Charges for services	-	-	-	3,395	3,420	2,586	-	-
Fines and forfeits	-	18,327	59,536	-	-	-	522	-
Other receipts	36	-	-	-	-	-	-	-
Total receipts	36	18,327	59,536	3,395	3,420	2,586	522	18,338
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	71	28,361	59,933	665	3,170	2,708	497	23,046
Total disbursements	71	28,361	59,933	665	3,170	2,708	497	23,046
Excess (deficiency) of receipts over disbursements	(35)	(10,034)	(397)	2,730	250	(122)	25	(4,708)
Cash and investments - ending	\$ 5	\$ 3,293	\$ 3,062	\$ 28,555	\$ 345	\$ 164	\$ 25	\$ 1,198

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	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	HRA Health Reimbursement	County Enforce Educa #2
Cash and investments - beginning	\$ -	\$ 624,712	\$ 495	\$ 38,847	\$ 52,262	\$ 48,591	\$ 317,397	\$ 491
Receipts:								
Taxes	-	240,295	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,653	14,522	9,653	-	-
Charges for services	-	-	-	-	-	-	-	3,271
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	844	3,325	-	-	-	-	200,373	-
Total receipts	844	243,620	-	9,653	14,522	9,653	200,373	3,271
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	8,084	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	825	262,723	-	-	3,562	-	199,038	-
Total disbursements	825	262,723	-	-	3,562	-	207,122	-
Excess (deficiency) of receipts over disbursements	19	(19,103)	-	9,653	10,960	9,653	(6,749)	3,271
Cash and investments - ending	\$ 19	\$ 605,609	\$ 495	\$ 48,500	\$ 63,222	\$ 58,244	\$ 310,648	\$ 3,762

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Law Enforce Forfeiture	E911 Surtax	Sheriff Drug Awareness	Out of School Suspension	Jail Lease/Rental	Drainage Approval Fee	Operation Pull Over	EMA Volunteers
Cash and investments - beginning	\$ 6,239	\$ 12,656	\$ 3,591	\$ 1,519	\$ 58,715	\$ 3,861	\$ 15	\$ 3,076
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	6,494	-
Charges for services	-	-	-	-	-	13,500	-	-
Fines and forfeits	1,010	-	-	6,743	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,866
Total receipts	<u>1,010</u>	<u>-</u>	<u>-</u>	<u>6,743</u>	<u>-</u>	<u>13,500</u>	<u>6,494</u>	<u>1,866</u>
Disbursements:								
Personal services	-	-	-	-	-	-	7,711	-
Supplies	-	-	-	7,142	-	-	-	-
Other services and charges	-	-	-	-	-	11,500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	502	-	-	-	-	759
Total disbursements	<u>-</u>	<u>-</u>	<u>502</u>	<u>7,142</u>	<u>-</u>	<u>11,500</u>	<u>7,711</u>	<u>759</u>
Excess (deficiency) of receipts over disbursements	<u>1,010</u>	<u>-</u>	<u>(502)</u>	<u>(399)</u>	<u>-</u>	<u>2,000</u>	<u>(1,217)</u>	<u>1,107</u>
Cash and investments - ending	<u>\$ 7,249</u>	<u>\$ 12,656</u>	<u>\$ 3,089</u>	<u>\$ 1,120</u>	<u>\$ 58,715</u>	<u>\$ 5,861</u>	<u>\$ (1,202)</u>	<u>\$ 4,183</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Airport Construction Project	Election Clerk Hava Grant	Public Right of Way Fee	Pre-Trial Diversion	Alcohol & Drug	Law Enforcement Education	Pretrial Deferral	Jury Fees
Cash and investments - beginning	\$ 1,744	\$ 10,002	\$ 81,765	\$ 40,025	\$ 313,380	\$ 60,524	\$ 18,538	\$ 74,164
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	195,547	7,126	-	-	-	-	-	-
Charges for services	-	-	12,567	-	-	-	-	-
Fines and forfeits	-	-	-	8,347	26,951	8,888	30,580	5,037
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>195,547</u>	<u>7,126</u>	<u>12,567</u>	<u>8,347</u>	<u>26,951</u>	<u>8,888</u>	<u>30,580</u>	<u>5,037</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	15,656	-	-	6,674
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	197,291	-	64,900	-	-	-	-	-
Other disbursements	-	17,126	-	11,175	-	8,009	12,273	-
Total disbursements	<u>197,291</u>	<u>17,126</u>	<u>64,900</u>	<u>11,175</u>	<u>15,656</u>	<u>8,009</u>	<u>12,273</u>	<u>6,674</u>
Excess (deficiency) of receipts over disbursements	<u>(1,744)</u>	<u>(10,000)</u>	<u>(52,333)</u>	<u>(2,828)</u>	<u>11,295</u>	<u>879</u>	<u>18,307</u>	<u>(1,637)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 29,432</u>	<u>\$ 37,197</u>	<u>\$ 324,675</u>	<u>\$ 61,403</u>	<u>\$ 36,845</u>	<u>\$ 72,527</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health Dept Bio Terrorism	Food Training	State Mtg Recording Fund	Airport Project (State)	Wolcott Corridor Expansion	Bullet Proof Vest Program	Community Come Back Grant	6th St/W Shafer Dr Grant
Cash and investments - beginning	\$ 7,418	\$ 2,467	\$ 198	\$ 17,255	\$ (23,286)	\$ 100	\$ 3,264	\$ (704,981)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,500	-	-	146,762	845,757	-	-	594,558
Charges for services	-	-	2,260	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>16,500</u>	<u>-</u>	<u>2,260</u>	<u>146,762</u>	<u>845,757</u>	<u>-</u>	<u>-</u>	<u>594,558</u>
Disbursements:								
Personal services	15,000	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	164,017	3,321,197	-	-	392,148
Other disbursements	512	-	2,320	-	-	-	-	-
Total disbursements	<u>15,512</u>	<u>-</u>	<u>2,320</u>	<u>164,017</u>	<u>3,321,197</u>	<u>-</u>	<u>-</u>	<u>392,148</u>
Excess (deficiency) of receipts over disbursements	<u>988</u>	<u>-</u>	<u>(60)</u>	<u>(17,255)</u>	<u>(2,475,440)</u>	<u>-</u>	<u>-</u>	<u>202,410</u>
Cash and investments - ending	<u>\$ 8,406</u>	<u>\$ 2,467</u>	<u>\$ 138</u>	<u>\$ -</u>	<u>\$ (2,498,726)</u>	<u>\$ 100</u>	<u>\$ 3,264</u>	<u>\$ (502,571)</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Marine Patrol Grant	White Co Council on Aging	Comm Corrections State	Security Protection Fund	CTP Grant Comm Corrections	Recorder's Enhanced Access	Wind Farm Economic Dev	Verasun Economic Development
Cash and investments - beginning	\$ 53	\$ -	\$ (45,190)	\$ 31,798	\$ 40,999	\$ 31,178	\$ 5,069,436	\$ 2,295,670
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,256	117,560	383,510	-	10,775	-	-	-
Charges for services	-	-	-	3,719	-	5,662	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	22,952	-
Total receipts	<u>16,256</u>	<u>117,560</u>	<u>383,510</u>	<u>3,719</u>	<u>10,775</u>	<u>5,662</u>	<u>22,952</u>	<u>-</u>
Disbursements:								
Personal services	-	-	327,983	-	-	-	-	-
Supplies	15,757	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	12,337	-
Capital outlay	-	-	-	-	-	-	55,133	733,935
Other disbursements	-	117,560	-	-	40,000	-	-	-
Total disbursements	<u>15,757</u>	<u>117,560</u>	<u>327,983</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>67,470</u>	<u>733,935</u>
Excess (deficiency) of receipts over disbursements	<u>499</u>	<u>-</u>	<u>55,527</u>	<u>3,719</u>	<u>(29,225)</u>	<u>5,662</u>	<u>(44,518)</u>	<u>(733,935)</u>
Cash and investments - ending	<u>\$ 552</u>	<u>\$ -</u>	<u>\$ 10,337</u>	<u>\$ 35,517</u>	<u>\$ 11,774</u>	<u>\$ 36,840</u>	<u>\$ 5,024,918</u>	<u>\$ 1,561,735</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Bioterrorism Hospital Planning	EMA Competitive Grant	Comm Tax Certificate Sale	AP Meadowbrook Sub 2 Escrow	Homesteads (SRI Portion)	EMA Rainy Day Fund	Solid Waste Reserve	Soil & Water (Payroll)
Cash and investments - beginning	\$ 114	\$ -	\$ 15,140	\$ 2,444	\$ 10,613	\$ 15,010	\$ 14,467,775	\$ (4,268)
Receipts:								
Taxes	-	-	-	-	3,033	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,500	5,088	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,298,890	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	4,127	-	-	16,750	-	4,268
Total receipts	6,500	5,088	4,127	-	3,033	16,750	2,298,890	4,268
Disbursements:								
Personal services	6,614	-	-	-	-	-	-	1,771
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	12,384	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,452	-	-
Other disbursements	-	9,088	19,167	-	-	-	-	-
Total disbursements	6,614	9,088	19,167	-	12,384	24,452	-	1,771
Excess (deficiency) of receipts over disbursements	(114)	(4,000)	(15,040)	-	(9,351)	(7,702)	2,298,890	2,497
Cash and investments - ending	\$ -	\$ (4,000)	\$ 100	\$ 2,444	\$ 1,262	\$ 7,308	\$ 16,766,665	\$ (1,771)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health - Naccho Grant MRC	Health Dept Gift Fund	White County Treasurer	Adult Offenders Interest	White County Economic Development	Highway New Road Fund	Health Insurance Claims Reimbursement
Cash and investments - beginning	\$ 1	\$ 16,144	\$ 786,875	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	350	-	-	-
Other receipts	-	-	997,812	-	132,742	311,172	426,909
Total receipts	<u>3,500</u>	<u>-</u>	<u>997,812</u>	<u>350</u>	<u>132,742</u>	<u>311,172</u>	<u>426,909</u>
Disbursements:							
Personal services	3,500	-	-	-	132,742	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	57,779	-
Other disbursements	-	600	786,875	350	-	-	-
Total disbursements	<u>3,500</u>	<u>600</u>	<u>786,875</u>	<u>350</u>	<u>132,742</u>	<u>57,779</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(600)</u>	<u>210,937</u>	<u>-</u>	<u>-</u>	<u>253,393</u>	<u>426,909</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 15,544</u>	<u>\$ 997,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,393</u>	<u>\$ 426,909</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	First Offenders Program	Airport Grant Runway Project	EMA Mass Notification System	SRO Grant Fund	Solid Waste Management	Solid Waste Operating	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,628	\$ 6,623,266	\$ 54,854,645
Receipts:							
Taxes	-	-	-	-	-	-	34,866,151
Licenses and permits	-	-	-	-	-	-	105,797
Intergovernmental receipts	-	120,843	7,500	-	-	-	9,782,456
Charges for services	-	-	-	-	-	2,199,559	4,861,261
Fines and forfeits	1,600	-	-	-	-	-	2,771,799
Other receipts	-	152,135	-	7,363	93,414	-	11,107,314
Total receipts	1,600	272,978	7,500	7,363	93,414	2,199,559	63,494,778
Disbursements:							
Personal services	-	-	-	14,735	93,414	311,972	10,078,993
Supplies	-	-	-	-	-	3,153	1,025,062
Other services and charges	-	11,836	-	-	-	105,598	4,706,579
Debt service - principal and interest	-	-	-	-	-	-	12,337
Capital outlay	-	95,819	7,500	-	-	2,690,440	11,049,132
Other disbursements	1,600	-	-	-	-	-	38,518,155
Total disbursements	1,600	107,655	7,500	14,735	93,414	3,111,163	65,390,258
Excess (deficiency) of receipts over disbursements	-	165,323	-	(7,372)	-	(911,604)	(1,895,480)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 165,323</u>	<u>\$ -</u>	<u>\$ (7,372)</u>	<u>\$ 1,628</u>	<u>\$ 5,711,662</u>	<u>\$ 52,959,165</u>

WHITE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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	\$ -
Lines of credit	Alliance Bank Loan for shell bldg Mid-America Commerce Park	582,500	14,562
Lines of credit	Bank of Wolcott Loan for shell bldg Mid-America Commerce Park	<u>582,500</u>	<u>14,562</u>
Totals		<u>\$ 24,635,000</u>	<u>\$ 29,124</u>

WHITE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	\$ 2,669,234
Infrastructure	88,909,019
Buildings	13,812,223
Improvements other than buildings	2,967,161
Machinery, equipment, and vehicles	6,784,076
Construction in progress	959,236
Total capital assets	\$ 116,100,949

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2014. 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, 2014.

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

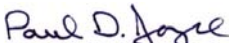
Report on Internal Control over Compliance

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 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

October 12, 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, 2014

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 Adjustment Assistance Wolcott Corridor Expansion	Direct Grant	11.307	06-79-05602	\$ -	\$ 845,757
Total - Department of Commerce				-	845,757
<u>Department of Interior</u>					
Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611	FY 2014	-	606
Total - Department of Interior				-	606
<u>Department of Transportation</u>					
Airport Improvement Program Airport Construction Program Grant Runway Project AIP1514	Direct Grant	20.106	AIP-3-18-0057-1211 AIP-3-18-0057-1514	- -	342,309 116,057
Total - Airport Improvement Program				-	458,366
Highway Planning and Construction Cluster Highway Planning and Construction 6th St / W Shafer Dr	Indiana Department of Transportation	20.205	DES 040050	-	579,827
Total - Highway Planning and Construction Cluster				-	579,827
Formula Grants for Rural Areas Council On Aging	Indiana Department of Transportation	20.509	14811853	71,414	71,414
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	3018	-	6,494
Alcohol Impaired Driving Countermeasures Incentive Grants I Drug Task Force Grant	Indiana Criminal Justice Institute	20.601	405D-02 3019	-	9,994
Total - Highway Safety Cluster				-	16,488
Total - Department of Transportation				71,414	1,126,095
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements BPRS MRC ISDH	Indiana Department of Health and Human Services	93.074	U90TP000521	-	21,500
Child Support Enforcement General Child Support Enforcement Clerk Incentive IV-D Prosecutor Incentive IV-D Title IV-D Incentive IV-D Cost Allocation Title IV-D Program Income Title IV-A Collections	Indiana Department of Child Services	93.563	FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014	- - - - - - -	96,997 7,615 11,456 7,615 26,178 16,148 24,645
Total - Child Support Enforcement Program				-	190,654
Voting Access for Individuals with Disabilities_Grants to States Election Clerk HAVA Grant	Indiana Department of Health and Human Services	93.617	FY 2014	-	7,126
Total - Department of Health and Human Services				-	219,280
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	FY 2014	-	7,880
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	FY 2014	-	41,378
Emergency Management Performance Grants Health Maintenance Fund	Indiana Department of Homeland Security	97.042	FY 2014	-	31,513
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	FY 2014	-	7,500
Total - Department of Homeland Security				-	88,271
Total federal awards expended				\$ 71,414	\$ 2,280,009

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, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

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 programs:	
Material weaknesses identified?	no
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?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.307	Economic Adjustment Assistance Highway Planning and Construction Cluster

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 2014-001 - 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 reported Highway Planning and Construction expenditures which included local expenditures of \$986,782 in error. In addition, the SEFA contained various immaterial errors totaling \$44,753.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

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 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states in part:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. 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 award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual 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 shall 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.
... "

Cause

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

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

No matters are reportable.

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

Fiscal year in which the finding initially occurred: Calendar year 2013
Pass-Through Entity: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Gayle Rogers
Contact Phone Number: 574/583-1515

Status of Audit Finding:

The County has put into effect a checks-and-balances system to comply with requirements of the grant. The Child Support office and the Clerk's office each track time spent on child support tasks. That tracking is sent monthly to the consultant for compilation. When the report is complete, the respective office verifies the report correlates with the submission. A deputy within the Auditor's office supplies monthly information to the consultant for the cost allocation plan. Prior to submission to the state, the consultant forwards the report to the Auditor for review. Once approved, the consultant submits the report to the state. Quarterly, the Auditor generates financial reports and submits the quarterly child support statement and reports online to the state. The quarterly and monthly reports are audited by the Auditor, the Consultant and the State for consistency and accuracy.

FINDING 2013-004 Internal Controls Over Compliance Requirements That Have a Direct and Material Effect to Formula Grants for Rural Areas

Fiscal year in which the finding initially occurred: FY 2011 and FY 2012
Pass-Through Entity: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Gayle Rogers
Contact Phone Number: 574/583-1515

Status of Audit Finding:

The County Auditor, Commissioners, or Councilman perform a random site visit, at least annually, to monitor the sub-recipient's fiscal operations and compliance with grant requirements. The White County Council on Aging provides monthly and quarterly financial and ridership statements to the Auditor including revenue and expense statements also including a detailed report of expenses by budget category.

Gayle E. Rogers
(Signature)

AUDITOR
(Title)

Sept 26, 2016
(Date)



Gayle E. Rogers
White County Auditor
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CORRECTIVE ACTION PLAN

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

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 1st 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 1st 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

Gayle E Rogers
(Signature)

White County Auditor
(Title)

October 11, 2016
(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/>.