

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, 2016 to December 31, 2016



FILED
10/31/2018

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SCHEDULE OF OFFICIALS

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



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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, 2016, 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 from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

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, 2016, 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 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 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 September 20, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 20, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated September 20, 2018, 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 County'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 2016-001, 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 2016-001.

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

September 20, 2018

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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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 957,536	\$ 894,051	\$ 957,536	\$ 894,051
Sheriff's Inmate Trust	15,229	362,786	370,516	7,499
Prosecutors Check Deception Program	1,025	2,349	2,349	1,025
Jail Commissary	35,608	143,311	126,849	52,070
Clerk's Trust	473,473	2,110,115	2,216,999	366,589
Sheriff's Cashbook	300	369,139	369,439	-
General	2,020,263	7,112,059	6,656,098	2,476,224
Accident Report	7,555	4,209	-	11,764
Aviation	1,364,646	285,344	368,400	1,281,590
CAGIT County Certified Shares	1,534,416	2,278,416	2,618,651	1,194,181
Campaign Finance Enforcement	200	-	-	200
CEDIT County Share	1,721,100	881,232	1,340,807	1,261,525
City and Town Court Costs	3,684	7,504	8,237	2,951
Clerk's Records Perpetuation	30,518	30,137	14,558	46,097
Community Corrections	526,643	318,883	213,383	632,143
Congressional School Interest	8,788	346	1,840	7,294
Congressional School Principal	46,000	-	-	46,000
Sales Disclosure - County Share	35,824	3,850	-	39,674
Cumulative Bridge	6,680,774	1,078,960	493,911	7,265,823
Cummulative Capital Development Co Share	612,034	675,418	818,038	469,414
Drug Free Community	36,178	29,014	33,657	31,535
Economic Development Fee	6,700	-	-	6,700
Emergency Planning/Right To Know	30,590	4,368	6,038	28,920
Emergency Telephone System	480,577	618,533	433,076	666,034
Extradition and Sheriff's Assistance	82,399	-	400	81,999
Firearms Training	25,717	16,370	13,692	28,395
General Drain Improvement	351,495	530,988	650,892	231,591
Health	637,603	143,564	177,243	603,924
Levy Excess	480	-	480	-
Local Health Maintenance	192,200	49,746	18,109	223,837
Local Road and Street	154,862	251,272	250,000	156,134
Misdemeanant	722	8,260	400	8,582
Motor Vehicle Highway	550,699	3,075,377	3,315,087	310,989
Rainy Day	393,745	312,152	-	705,897
Reassessment - 2015	529,305	163,284	158,610	533,979
Recorder's Records Perpetuation	145,668	68,247	94,169	119,746
Riverboat	14,098	80,243	-	94,341
Sheriff's Pension Trust	234,218	20,671	-	254,889
Surplus Tax	17,457	102,443	47,439	72,461
Surveyor's Corner Perpetuation	28,696	6,895	269	35,322
Tax Sale Fees	31,987	14,966	13,894	33,059
Tax Sale Redemption	620	42,798	42,316	1,102
Tax Sale Surplus	132,368	388,354	224,768	295,954
Local Health Department Trust Account	162,760	26,858	1,163	188,455
Vehicle Inspection	8,785	1,000	-	9,785
Wireless Emergency Telephone System	1,185	-	-	1,185
Guardian Ad Litem	6,130	-	-	6,130
Auditors Ineligible Deductions	197,714	750	42,992	155,472
County Elected Officials Training	8,993	4,047	2,957	10,083
Statewide 911	401,565	467,540	425,723	443,382
LOIT Special Distribution County Portion	-	936,457	936,457	-
Adult Probation Administrative	15,426	21,194	24,898	11,722

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Supplemental Adult Probation Services	80,684	49,249	22,879	107,054
Supplemental Juvenile Probation Services	148	2,070	2,218	-
Cemetery Operating	3,574	-	725	2,849
Drainage Maintenance	2,014,963	461,291	552,260	1,923,994
Drug Task Force	(480)	10,323	9,393	450
DUI Task Force	986	4,609	4,602	993
K-9	5,754	200	945	5,009
Payroll Clearing	4,207	-	1,452	2,755
Payroll Withholding - Donations	-	1,305	1,305	-
Payroll Withholding - Insurance	20,094	186,446	186,241	20,299
Payroll Withholding - Other	125	8,322	8,447	-
Payroll Withholding - Child Support	-	23,591	23,591	-
Payroll Withholding - Deferred Compensation	-	16,330	16,330	-
Payroll Withholding - Federal	-	693,878	693,878	-
Payroll Withholding - FICA & Medicare	(15)	491,217	491,202	-
Payroll Withholding - Local Tax	(2)	83,720	83,718	-
Payroll Withholding - PERF	-	222,619	222,619	-
Payroll Withholding - Sheriff Pension	-	24,553	24,553	-
Payroll Withholding - State	(4)	218,657	218,653	-
Sheriff Pension Holding	-	7,129	7,129	-
CEDIT HSC	51,895	367,218	364,438	54,675
State Fines and Forfeitures	2,807	12,728	13,368	2,167
Infraction Judgements	8,579	47,258	52,519	3,318
Overweight Vehicles	-	1,800	1,800	-
Special Death Benefit	31,345	2,885	700	33,530
Sales Disclosure - State Share	515	3,850	4,073	292
Coroners Training & Con't Education	316	2,850	2,926	240
Child Restraint Violations Fines	170	400	545	25
Education Plate Fees Agency	-	900	863	37
Innkeepers Tax Collections	551,803	272,881	354,532	470,152
LOIT 2016 Special Distribution	-	2,257,633	2,257,633	-
93.563 Prosecutor PCA	495	-	-	495
93.563 Title IV-D Incentive	57,406	9,279	4,312	62,373
93.563 Prosecutor IV-D Incentive-Post Oct '99	75,144	13,959	10,512	78,591
93.563 Clerk IV-D Incentive-Post Oct '99	63,566	9,279	9,620	63,225
HRA Health Reimbursement	97,330	152,982	217,445	32,867
County Enforce Educa #2	5,906	1,484	-	7,390
Law Enforce Forfeiture2	9,145	-	-	9,145
E911 Surtax	12,656	-	-	12,656
Sheriff Drug Awareness	2,943	-	-	2,943
Out Of School Suspension	1,117	11,358	7,200	5,275
Drainage Approval Fee	15,861	14,000	14,000	15,861
Operation Pull Over	(13)	6,840	6,840	(13)
EMA Volunteers	4,738	1,350	-	6,088
Election Clerk HAVA Grant	2	-	-	2
Public Right of Way Fee	49,268	67,609	-	116,877
Pre-Trial Diversion	30,364	10,149	18,354	22,159
Alcohol & Drug	328,872	28,861	23,712	334,021
Law Enforcement Education	63,675	7,393	5,941	65,127
Pretrial Deferral	48,953	21,450	16,503	53,900
Jury Fees	68,901	4,102	8,332	64,671

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Health Dept Bio Terrorism	2,738	48,858	51,596	-
Food Training	2,337	-	-	2,337
State Mtg Recording Fund	168	2,753	2,685	236
Wolcott Corridor Expansion	433,167	-	433,167	-
Bullet Proof Vest Program	100	-	-	100
Community Come Back Grant	3,264	-	-	3,264
6th St/W Shafer Dr. Grant	(372,928)	114,988	260,394	(518,334)
Marine Patrol Grant	2,560	14,200	15,248	1,512
White Co. Council On Aging	-	172,589	172,589	-
Comm Corrections State	69,531	289,416	378,709	(19,762)
Security Protection Fund	39,328	4,047	-	43,375
CTP Grant Comm Corrections	23,849	4,975	-	28,824
Recorders Enhanced Access	45,748	10,895	-	56,643
Wind Farm Economic Dev.	4,749,657	552,747	4,699,619	602,785
Verasun Economic Development	1,499,195	10	23,774	1,475,431
Comm Tax Certificate Sale	-	33,150	33,150	-
AP Meadowbrook Sub 2 Escrow	1,155	1,289	-	2,444
Homesteads (SRI Portion)	1,262	-	-	1,262
EMA Radio Reimbursement	7,308	-	-	7,308
Solid Waste Reserve	15,508,013	2,566,956	350,000	17,724,969
Soil & Water (Payroll)	(1,470)	1,470	-	-
Health - NACCHO Grant MRC	3	-	3	-
Health Dept. Gift Fund	5,096	-	-	5,096
Settlement	63,485	29,360,637	29,424,122	-
Adult Offenders Interest	12	326	338	-
White County Economic Development	(11,861)	158,160	158,643	(12,344)
Highway New Road Fund	197,421	-	97,660	99,761
Health Insurance Claims Reimbursement	1,258,033	1,913,183	1,568,571	1,602,645
White Co RDC General Fund	150,039	285,455	435,494	-
First Offenders Program	266	1,444	1,710	-
Airport Grant Runway Project	(129,513)	190,272	204,828	(144,069)
WCRDC Loan Fund Monti Fire Station	1,250,000	-	-	1,250,000
EMA SHSP Sub-Grant	698	19,750	19,750	698
SRO Grant Fund	(7,366)	37,119	42,587	(12,834)
Airport Grant Apron/Taxiway	56,780	2,998,268	3,278,907	(223,859)
Airport - Wildlife Fencing	-	239,159	53,726	185,433
White Co RDC HNW TIF03	16,121	237,963	254,084	-
EMA EMPG Local Base Grant	(887)	4,995	4,108	-
Plice Week Donations	-	7,561	3,683	3,878
Community Crossings Grant	-	936,457	592,916	343,541
Farm Cash Rent Fund	-	38,088	10,569	27,519
Mag Pellet LLC Bond Issue 2013	-	415,181	411,531	3,650
WCMH Escrow Fund	-	3,435	-	3,435
Solid Waste Management	(7,569)	81,134	80,910	(7,345)
Solid Waste Operating	4,127,695	2,087,484	2,727,441	3,487,738
Totals	<u>\$ 53,653,786</u>	<u>\$ 72,613,921</u>	<u>\$ 75,253,160</u>	<u>\$ 51,014,547</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. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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. The White County Economic Development and Solid Waste Management funds had deficits as of December 31, 2016. This is a result of expenditures exceeding revenues.

The Operation Pull Over, 6th St/W Shafer Dr. Grant, Comm Corrections State, Airport Grant Runway Project, SRO Grant Fund, and Airport Grant Apron/Taxiway funds had deficits as of December 31, 2016. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Combined and Renamed Funds

Funds related to Settlement and CEDIT HSC were reported individually in the current financial statement, but were combined into one fund After Settlement Collections for the prior financial statement.

Funds related to White County Treasurer in the prior financial statement were renamed After Settlement Collections in the current financial statement.

OTHER INFORMATION - UNAUDITED

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

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

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

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust	Sheriff's Cashbook
Cash and investments - beginning	\$ 957,536	\$ 15,229	\$ 1,025	\$ 35,608	\$ 473,473	\$ 300
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	143,311	-	-
Fines and forfeits	-	-	-	-	2,110,115	-
Other receipts	894,051	362,786	2,349	-	-	369,139
Total receipts	894,051	362,786	2,349	143,311	2,110,115	369,139
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	957,536	370,516	2,349	126,849	2,216,999	369,439
Total disbursements	957,536	370,516	2,349	126,849	2,216,999	369,439
Excess (deficiency) of receipts over disbursements	(63,485)	(7,730)	-	16,462	(106,884)	(300)
Cash and investments - ending	\$ 894,051	\$ 7,499	\$ 1,025	\$ 52,070	\$ 366,589	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Accident Report	Aviation	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Share
Cash and investments - beginning	\$ 2,020,263	\$ 7,555	\$ 1,364,646	\$ 1,534,416	\$ 200	\$ 1,721,100
Receipts:						
Taxes	5,680,858	-	198,479	2,278,416	-	853,730
Licenses and permits	120,670	-	-	-	-	-
Intergovernmental receipts	567,745	-	16,717	-	-	27,502
Charges for services	127,605	4,209	70,148	-	-	-
Fines and forfeits	100,407	-	-	-	-	-
Other receipts	514,774	-	-	-	-	-
Total receipts	7,112,059	4,209	285,344	2,278,416	-	881,232
Disbursements:						
Personal services	5,146,196	-	57,731	274,123	-	-
Supplies	284,629	-	6,570	52,439	-	-
Other services and charges	530,406	-	64,880	950,406	-	1,340,807
Capital outlay	343,996	-	239,219	181,438	-	-
Other disbursements	350,871	-	-	1,160,245	-	-
Total disbursements	6,656,098	-	368,400	2,618,651	-	1,340,807
Excess (deficiency) of receipts over disbursements	455,961	4,209	(83,056)	(340,235)	-	(459,575)
Cash and investments - ending	\$ 2,476,224	\$ 11,764	\$ 1,281,590	\$ 1,194,181	\$ 200	\$ 1,261,525

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 3,684	\$ 30,518	\$ 526,643	\$ 8,788	\$ 46,000	\$ 35,824
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,850
Fines and forfeits	7,504	30,137	318,883	-	-	-
Other receipts	-	-	-	346	-	-
Total receipts	7,504	30,137	318,883	346	-	3,850
Disbursements:						
Personal services	-	4,622	-	-	-	-
Supplies	-	1,259	14,861	-	-	-
Other services and charges	-	5,565	99,208	-	-	-
Capital outlay	-	3,112	49,314	-	-	-
Other disbursements	8,237	-	50,000	1,840	-	-
Total disbursements	8,237	14,558	213,383	1,840	-	-
Excess (deficiency) of receipts over disbursements	(733)	15,579	105,500	(1,494)	-	3,850
Cash and investments - ending	\$ 2,951	\$ 46,097	\$ 632,143	\$ 7,294	\$ 46,000	\$ 39,674

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cummulative Capital Development Co Share	Drug Free Community	Economic Development Fee	Emergency Planning/Right To Know	Emergency Telephone System
Cash and investments - beginning	\$ 6,680,774	\$ 612,034	\$ 36,178	\$ 6,700	\$ 30,590	\$ 480,577
Receipts:						
Taxes	933,443	675,418	-	-	-	98,257
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	145,517	-	-	-	4,368	8,276
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	29,014	-	-	-
Other receipts	-	-	-	-	-	512,000
Total receipts	1,078,960	675,418	29,014	-	4,368	618,533
Disbursements:						
Personal services	-	-	2,984	-	2,964	260,985
Supplies	-	-	1,856	-	15	261
Other services and charges	78,427	-	-	-	260	138,653
Capital outlay	415,484	818,038	-	-	2,799	33,177
Other disbursements	-	-	28,817	-	-	-
Total disbursements	493,911	818,038	33,657	-	6,038	433,076
Excess (deficiency) of receipts over disbursements	585,049	(142,620)	(4,643)	-	(1,670)	185,457
Cash and investments - ending	\$ 7,265,823	\$ 469,414	\$ 31,535	\$ 6,700	\$ 28,920	\$ 666,034

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 82,399	\$ 25,717	\$ 351,495	\$ 637,603	\$ 480	\$ 192,200
Receipts:						
Taxes	-	-	-	98,257	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,276	-	49,746
Charges for services	-	16,370	-	37,031	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	530,988	-	-	-
Total receipts	-	16,370	530,988	143,564	-	49,746
Disbursements:						
Personal services	-	-	-	146,382	-	1,097
Supplies	-	13,692	-	997	-	3,515
Other services and charges	400	-	650,892	29,732	-	13,497
Capital outlay	-	-	-	132	-	-
Other disbursements	-	-	-	-	480	-
Total disbursements	400	13,692	650,892	177,243	480	18,109
Excess (deficiency) of receipts over disbursements	(400)	2,678	(119,904)	(33,679)	(480)	31,637
Cash and investments - ending	\$ 81,999	\$ 28,395	\$ 231,591	\$ 603,924	\$ -	\$ 223,837

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 154,862	\$ 722	\$ 550,699	\$ 393,745	\$ 529,305	\$ 145,668
Receipts:						
Taxes	-	-	-	312,152	149,351	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	251,272	-	3,041,271	-	12,579	-
Charges for services	-	-	34,106	-	-	68,247
Fines and forfeits	-	8,260	-	-	-	-
Other receipts	-	-	-	-	1,354	-
Total receipts	251,272	8,260	3,075,377	312,152	163,284	68,247
Disbursements:						
Personal services	-	-	1,942,341	-	16,032	25,254
Supplies	-	400	492,127	-	1,899	321
Other services and charges	250,000	-	467,306	-	69,073	68,594
Capital outlay	-	-	413,313	-	71,606	-
Other disbursements	-	-	-	-	-	-
Total disbursements	250,000	400	3,315,087	-	158,610	94,169
Excess (deficiency) of receipts over disbursements	1,272	7,860	(239,710)	312,152	4,674	(25,922)
Cash and investments - ending	\$ 156,134	\$ 8,582	\$ 310,989	\$ 705,897	\$ 533,979	\$ 119,746

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Riverboat	Sheriff's Pension Trust	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 14,098	\$ 234,218	\$ 17,457	\$ 28,696	\$ 31,987	\$ 620
Receipts:						
Taxes	-	-	102,443	-	14,966	42,798
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	80,243	-	-	-	-	-
Charges for services	-	-	-	6,895	-	-
Fines and forfeits	-	20,671	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	80,243	20,671	102,443	6,895	14,966	42,798
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	269	-	-
Other services and charges	-	-	-	-	13,894	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	47,439	-	-	42,316
Total disbursements	-	-	47,439	269	13,894	42,316
Excess (deficiency) of receipts over disbursements	80,243	20,671	55,004	6,626	1,072	482
Cash and investments - ending	\$ 94,341	\$ 254,889	\$ 72,461	\$ 35,322	\$ 33,059	\$ 1,102

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Wireless Emergency Telephone System	Guardian Ad Litem	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 132,368	\$ 162,760	\$ 8,785	\$ 1,185	\$ 6,130	\$ 197,714
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	26,858	-	-	-	-
Charges for services	-	-	1,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	388,354	-	-	-	-	750
Total receipts	388,354	26,858	1,000	-	-	750
Disbursements:						
Personal services	-	166	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	997	-	-	-	42,992
Capital outlay	-	-	-	-	-	-
Other disbursements	224,768	-	-	-	-	-
Total disbursements	224,768	1,163	-	-	-	42,992
Excess (deficiency) of receipts over disbursements	163,586	25,695	1,000	-	-	(42,242)
Cash and investments - ending	\$ 295,954	\$ 188,455	\$ 9,785	\$ 1,185	\$ 6,130	\$ 155,472

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Elected Officials Training	Statewide 911	LOIT Special Distribution County Portion	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 8,993	\$ 401,565	\$ -	\$ 15,426	\$ 80,684	\$ 148
Receipts:						
Taxes	-	-	936,457	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	467,540	-	-	-	-
Charges for services	4,047	-	-	-	-	-
Fines and forfeits	-	-	-	21,194	40,393	2,070
Other receipts	-	-	-	-	8,856	-
Total receipts	4,047	467,540	936,457	21,194	49,249	2,070
Disbursements:						
Personal services	-	425,723	-	22,042	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,957	-	-	-	22,879	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	936,457	2,856	-	2,218
Total disbursements	2,957	425,723	936,457	24,898	22,879	2,218
Excess (deficiency) of receipts over disbursements	1,090	41,817	-	(3,704)	26,370	(148)
Cash and investments - ending	\$ 10,083	\$ 443,382	\$ -	\$ 11,722	\$ 107,054	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cemetery Operating	Drainage Maintenance	Drug Task Force	DUI Task Force	K-9	Payroll Clearing
Cash and investments - beginning	\$ 3,574	\$ 2,014,963	\$ (480)	\$ 986	\$ 5,754	\$ 4,207
Receipts:						
Taxes	-	460,247	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,323	-	-	-
Charges for services	-	1,044	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,609	200	-
Total receipts	-	461,291	10,323	4,609	200	-
Disbursements:						
Personal services	-	5,980	9,393	4,602	-	1,452
Supplies	-	-	-	-	945	-
Other services and charges	725	-	-	-	-	-
Capital outlay	-	494,280	-	-	-	-
Other disbursements	-	52,000	-	-	-	-
Total disbursements	725	552,260	9,393	4,602	945	1,452
Excess (deficiency) of receipts over disbursements	(725)	(90,969)	930	7	(745)	(1,452)
Cash and investments - ending	\$ 2,849	\$ 1,923,994	\$ 450	\$ 993	\$ 5,009	\$ 2,755

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ -	\$ 20,094	\$ 125	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,305	186,446	8,322	23,591	16,330	693,878
Total receipts	1,305	186,446	8,322	23,591	16,330	693,878
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,305	186,241	8,447	23,591	16,330	693,878
Total disbursements	1,305	186,241	8,447	23,591	16,330	693,878
Excess (deficiency) of receipts over disbursements	-	205	(125)	-	-	-
Cash and investments - ending	\$ -	\$ 20,299	\$ -	\$ -	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	\$ (15)	\$ (2)	\$ -	\$ -	\$ (4)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	491,217	83,720	222,619	24,553	218,657	7,129
Total receipts	491,217	83,720	222,619	24,553	218,657	7,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	491,202	83,718	222,619	24,553	218,653	7,129
Total disbursements	491,202	83,718	222,619	24,553	218,653	7,129
Excess (deficiency) of receipts over disbursements	15	2	-	-	4	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CEDIT HSC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 51,895	\$ 2,807	\$ 8,579	\$ -	\$ 31,345	\$ 515
Receipts:						
Taxes	367,218	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,850
Fines and forfeits	-	12,728	47,258	1,800	2,885	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>367,218</u>	<u>12,728</u>	<u>47,258</u>	<u>1,800</u>	<u>2,885</u>	<u>3,850</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	364,438	13,368	52,519	1,800	700	4,073
Total disbursements	<u>364,438</u>	<u>13,368</u>	<u>52,519</u>	<u>1,800</u>	<u>700</u>	<u>4,073</u>
Excess (deficiency) of receipts over disbursements	<u>2,780</u>	<u>(640)</u>	<u>(5,261)</u>	<u>-</u>	<u>2,185</u>	<u>(223)</u>
Cash and investments - ending	<u>\$ 54,675</u>	<u>\$ 2,167</u>	<u>\$ 3,318</u>	<u>\$ -</u>	<u>\$ 33,530</u>	<u>\$ 292</u>

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Coroners Training & Con't Education	Child Restraint Violations Fines	Education Plate Fees Agency	Innkeepers Tax Collections	LOIT 2016 Special Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 316	\$ 170	\$ -	\$ 551,803	\$ -	\$ 495
Receipts:						
Taxes	-	-	-	270,175	2,257,633	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,850	-	-	-	-	-
Fines and forfeits	-	400	-	-	-	-
Other receipts	-	-	900	2,706	-	-
Total receipts	2,850	400	900	272,881	2,257,633	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,926	545	863	354,532	2,257,633	-
Total disbursements	2,926	545	863	354,532	2,257,633	-
Excess (deficiency) of receipts over disbursements	(76)	(145)	37	(81,651)	-	-
Cash and investments - ending	\$ 240	\$ 25	\$ 37	\$ 470,152	\$ -	\$ 495

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	Law Enforce Forfeiture2
Cash and investments - beginning	\$ 57,406	\$ 75,144	\$ 63,566	\$ 97,330	\$ 5,906	\$ 9,145
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,279	13,959	9,279	-	-	-
Charges for services	-	-	-	-	1,484	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	152,982	-	-
Total receipts	9,279	13,959	9,279	152,982	1,484	-
Disbursements:						
Personal services	-	2,000	9,000	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,312	8,512	620	217,445	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,312	10,512	9,620	217,445	-	-
Excess (deficiency) of receipts over disbursements	4,967	3,447	(341)	(64,463)	1,484	-
Cash and investments - ending	\$ 62,373	\$ 78,591	\$ 63,225	\$ 32,867	\$ 7,390	\$ 9,145

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	E911 Surtax	Sheriff Drug Awareness	Out Of School Suspension	Drainage Approval Fee	Operation Pull Over	EMA Volunteers
Cash and investments - beginning	\$ 12,656	\$ 2,943	\$ 1,117	\$ 15,861	\$ (13)	\$ 4,738
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,840	-
Charges for services	-	-	-	14,000	-	-
Fines and forfeits	-	-	9,140	-	-	-
Other receipts	-	-	2,218	-	-	1,350
Total receipts	-	-	11,358	14,000	6,840	1,350
Disbursements:						
Personal services	-	-	-	-	6,840	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,200	14,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	7,200	14,000	6,840	-
Excess (deficiency) of receipts over disbursements	-	-	4,158	-	-	1,350
Cash and investments - ending	\$ 12,656	\$ 2,943	\$ 5,275	\$ 15,861	\$ (13)	\$ 6,088

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Election Clerk HAVA Grant	Public Right of Way Fee	Pre-Trial Diversion	Alcohol & Drug	Law Enforcement Education	Pretrial Deferral
Cash and investments - beginning	\$ 2	\$ 49,268	\$ 30,364	\$ 328,872	\$ 63,675	\$ 48,953
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	67,609	10,149	28,861	7,393	21,450
Other receipts	-	-	-	-	-	-
Total receipts	-	67,609	10,149	28,861	7,393	21,450
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	18,354	1,291	-	16,503
Other services and charges	-	-	-	22,421	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,941	-
Total disbursements	-	-	18,354	23,712	5,941	16,503
Excess (deficiency) of receipts over disbursements	-	67,609	(8,205)	5,149	1,452	4,947
Cash and investments - ending	\$ 2	\$ 116,877	\$ 22,159	\$ 334,021	\$ 65,127	\$ 53,900

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Jury Fees	Health Dept Bio Terrorism	Food Training	State Mtg Recording Fund	Wolcott Corridor Expansion	Bullet Proof Vest Program
Cash and investments - beginning	\$ 68,901	\$ 2,738	\$ 2,337	\$ 168	\$ 433,167	\$ 100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	48,858	-	-	-	-
Charges for services	-	-	-	2,753	-	-
Fines and forfeits	4,102	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,102	48,858	-	2,753	-	-
Disbursements:						
Personal services	6,705	39,614	-	-	-	-
Supplies	-	4,053	-	-	-	-
Other services and charges	1,627	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,929	-	2,685	433,167	-
Total disbursements	8,332	51,596	-	2,685	433,167	-
Excess (deficiency) of receipts over disbursements	(4,230)	(2,738)	-	68	(433,167)	-
Cash and investments - ending	\$ 64,671	\$ -	\$ 2,337	\$ 236	\$ -	\$ 100

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	\$ 3,264	\$ (372,928)	\$ 2,560	\$ -	\$ 69,531	\$ 39,328
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	114,988	14,200	172,589	239,416	-
Charges for services	-	-	-	-	-	4,047
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	50,000	-
Total receipts	-	114,988	14,200	172,589	289,416	4,047
Disbursements:						
Personal services	-	-	9,541	-	372,747	-
Supplies	-	-	5,707	-	-	-
Other services and charges	-	-	-	-	5,962	-
Capital outlay	-	260,394	-	-	-	-
Other disbursements	-	-	-	172,589	-	-
Total disbursements	-	260,394	15,248	172,589	378,709	-
Excess (deficiency) of receipts over disbursements	-	(145,406)	(1,048)	-	(89,293)	4,047
Cash and investments - ending	\$ 3,264	\$ (518,334)	\$ 1,512	\$ -	\$ (19,762)	\$ 43,375

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CTP Grant Comm Corrections	Recorders Enhanced Access	Wind Farm Economic Dev.	Verasun Economic Development	Comm Tax Certificate Sale	AP Meadowbrook Sub 2 Escrow
Cash and investments - beginning	\$ 23,849	\$ 45,748	\$ 4,749,657	\$ 1,499,195	\$ -	\$ 1,155
Receipts:						
Taxes	-	-	-	-	33,150	-
Licenses and permits	-	-	530,000	-	-	-
Intergovernmental receipts	4,975	-	-	-	-	-
Charges for services	-	10,895	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	22,747	10	-	1,289
Total receipts	4,975	10,895	552,747	10	33,150	1,289
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	309,759	23,774	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,389,860	-	33,150	-
Total disbursements	-	-	4,699,619	23,774	33,150	-
Excess (deficiency) of receipts over disbursements	4,975	10,895	(4,146,872)	(23,764)	-	1,289
Cash and investments - ending	\$ 28,824	\$ 56,643	\$ 602,785	\$ 1,475,431	\$ -	\$ 2,444

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Homesteads (SRI Portion)	EMA Radio Reimbursement	Solid Waste Reserve	Soil & Water (Payroll)	Health - NACCHO Grant MRC	Health Dept. Gift Fund
Cash and investments - beginning	\$ 1,262	\$ 7,308	\$ 15,508,013	\$ (1,470)	\$ 3	\$ 5,096
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,566,956	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,470	-	-
Total receipts	-	-	2,566,956	1,470	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	350,000	-	3	-
Total disbursements	-	-	350,000	-	3	-
Excess (deficiency) of receipts over disbursements	-	-	2,216,956	1,470	(3)	-
Cash and investments - ending	\$ 1,262	\$ 7,308	\$ 17,724,969	\$ -	\$ -	\$ 5,096

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Settlement	Adult Offenders Interest	White County Economic Development	Highway New Road Fund	Health Insurance Claims Reimbursement	White Co RDC General Fund
Cash and investments - beginning	\$ 63,485	\$ 12	\$ (11,861)	\$ 197,421	\$ 1,258,033	\$ 150,039
Receipts:						
Taxes	25,589,171	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,771,466	-	-	-	-	-
Charges for services	-	-	158,160	-	-	-
Fines and forfeits	-	326	-	-	-	-
Other receipts	-	-	-	-	1,913,183	285,455
Total receipts	29,360,637	326	158,160	-	1,913,183	285,455
Disbursements:						
Personal services	-	-	158,643	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,568,571	-
Capital outlay	-	-	-	97,660	-	285,455
Other disbursements	29,424,122	338	-	-	-	150,039
Total disbursements	29,424,122	338	158,643	97,660	1,568,571	435,494
Excess (deficiency) of receipts over disbursements	(63,485)	(12)	(483)	(97,660)	344,612	(150,039)
Cash and investments - ending	\$ -	\$ -	\$ (12,344)	\$ 99,761	\$ 1,602,645	\$ -

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	First Offenders Program	Airport Grant Runway Project	WCRDC Loan Fund Monti Fire Station	EMA SHSP Sub-Grant	SRO Grant Fund	Airport Grant Apron/Taxiway
Cash and investments - beginning	\$ 266	\$ (129,513)	\$ 1,250,000	\$ 698	\$ (7,366)	\$ 56,780
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	190,272	-	19,750	-	2,998,268
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,444	-	-	-	-	-
Other receipts	-	-	-	-	37,119	-
Total receipts	1,444	190,272	-	19,750	37,119	2,998,268
Disbursements:						
Personal services	-	-	-	-	42,587	-
Supplies	-	-	-	19,750	-	-
Other services and charges	-	89,024	-	-	-	-
Capital outlay	-	115,804	-	-	-	3,278,907
Other disbursements	1,710	-	-	-	-	-
Total disbursements	1,710	204,828	-	19,750	42,587	3,278,907
Excess (deficiency) of receipts over disbursements	(266)	(14,556)	-	-	(5,468)	(280,639)
Cash and investments - ending	\$ -	\$ (144,069)	\$ 1,250,000	\$ 698	\$ (12,834)	\$ (223,859)

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Airport - Wildlife Fencing	White Co RDC HNW TIF03	EMA EMPG Local Base Grant	Plice Week Donations	Community Crossings Grant	Farm Cash Rent Fund
Cash and investments - beginning	\$ -	\$ 16,121	\$ (887)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	87,924	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	196,159	-	4,718	-	-	-
Charges for services	-	-	-	-	-	38,088
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,000	150,039	277	7,561	936,457	-
Total receipts	239,159	237,963	4,995	7,561	936,457	38,088
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	4,108	-	-	-
Other services and charges	-	-	-	3,683	-	10,569
Capital outlay	53,726	254,084	-	-	592,916	-
Other disbursements	-	-	-	-	-	-
Total disbursements	53,726	254,084	4,108	3,683	592,916	10,569
Excess (deficiency) of receipts over disbursements	185,433	(16,121)	887	3,878	343,541	27,519
Cash and investments - ending	\$ 185,433	\$ -	\$ -	\$ 3,878	\$ 343,541	\$ 27,519

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Mag Pellet LLC Bond Issue 2013	WCMH Escrow Fund	Solid Waste Management	Solid Waste Operating	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (7,569)	\$ 4,127,695	\$ 53,653,786
Receipts:					
Taxes	415,181	-	-	-	41,855,724
Licenses and permits	-	-	-	-	650,670
Intergovernmental receipts	-	-	-	-	12,533,249
Charges for services	-	-	-	2,087,484	5,408,430
Fines and forfeits	-	-	-	-	2,904,193
Other receipts	-	3,435	81,134	-	9,261,655
Total receipts	415,181	3,435	81,134	2,087,484	72,613,921
Disbursements:					
Personal services	-	-	80,910	440,768	9,519,424
Supplies	-	-	-	3,207	949,028
Other services and charges	-	-	-	108,387	7,238,416
Capital outlay	-	-	-	2,084,975	10,089,829
Other disbursements	411,531	-	-	90,104	47,456,463
Total disbursements	411,531	-	80,910	2,727,441	75,253,160
Excess (deficiency) of receipts over disbursements	3,650	3,435	224	(639,957)	(2,639,239)
Cash and investments - ending	\$ 3,650	\$ 3,435	\$ (7,345)	\$ 3,487,738	\$ 51,014,547

WHITE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,068,256
Infrastructure	93,345,643
Buildings	16,355,898
Improvements other than buildings	5,563,898
Machinery, equipment, and vehicles	8,344,961
Construction in progress	<u>600,016</u>
Total capital assets	<u>\$ 128,278,672</u>

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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, 2016. 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.

Basis for Qualified Opinion on Airport Improvement Program

As described in item 2016-003 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Reporting that are applicable to its Airport Improvement Program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on Airport Improvement Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Airport Improvement Program* paragraph, 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 Airport Improvement Program for the year ended December 31, 2016.

Other Matters

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on 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 a 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 a 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 items 2016-002 and 2016-003, that we consider to be material weaknesses.

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

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

September 20, 2018

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, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Local Bridge STP			DES 1383394	\$ -	\$ 59,244
Gordon Road Reconstruction			DES 1400781	-	112,106
Bridge Inspection			DES 1382098	-	7,655
6th St/W Shafer Dr Grant			DES 0710893	-	2,881
Total - Highway Planning and Construction				-	181,886
Total - Highway Planning and Construction Cluster				-	181,886
Highway Safety Cluster					
State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	D3-17-11140	-	6,840
Alcohol Impaired Driving Countermeasures Incentive Grants I Drug Task Force Grant		20.601	D3-16-10244	-	10,323
Total - Highway Safety Cluster				-	17,163
Airport Improvement Program	Direct grant	20.106			
Airport - Wildlife Fencing/Taxiway			AIP 3-18-0057-017-2016	-	186,180
Airport Apron/Taxiway			AIP 3-18-0057-016-2015	-	2,830,440
Grant Runway Project			AIP-3-18-0057-1514	-	176,877
Total - Airport Improvement Program				-	3,193,497
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
Council On Aging			EDS A249-16-G150151	-	123,422
Total - Department of Transportation				-	3,515,968
<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 & Human Services	93.074	16124	-	46,607
Child Support Enforcement	Indiana Department of Child Services	93.563			
General Child Support			FY16	-	113,194
Clerk IV-D Incentive			FY16	-	9,620
Prosecutor IV-D Incentive			FY16	-	10,512
General IV-D Incentive			FY16	-	4,312
IV-D Indirect Cost			FY16	-	40,409
Total for Child Support Enforcement				-	178,047
Total - Department of Health and Human Services				-	224,654
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	E11-15-0008	-	6,740
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
EMPG - Salaries			EDS# C44P-5-773B	-	28,191
EMPG Local Base Grant Subrecipient			EMW-2015-EP-00037	-	4,718
Total - Emergency Management Performance Grants				-	32,909
Homeland Security Grant Program EMA SHSP Sub-Grant	Indiana Department of Homeland Security	97.067	EMW-2015-SS-00049-S01	-	19,750
Total - Department of Homeland Security				-	59,399
Total federal awards expended				\$ -	\$ 3,800,021

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, 2016. 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, 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 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 minimis 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit finding 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 for it:

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

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2016-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

Only the Reporting of Federal Program Expenditures section related to the County Auditor is a repeat finding from the immediately prior audit. The prior finding number was 2015-001.

Condition

There were deficiencies in the internal control system of the County related to financial transactions and reporting. There was a lack of adequate segregation of duties, as the County had not separated incompatible activities related to receipts and reporting of the financial transactions and of federal program expenditures.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Receipts - Treasurer

The County had not designed or implemented proper segregation of duties related to receipts. Separate employees prepared the deposits and took them to the bank; however, written documentation to verify the segregation of these procedures was not provided. Additionally, one employee completed a final review of the daily collections compared to the collections recorded in the Treasurer's Funds Ledger; however, written documentation of the review was not provided.

Receipts - Clerk of the Circuit Court

The Clerk of the Circuit Court had not designed or implemented proper segregation of duties related to receipts. Separate employees prepared the deposits and took them to the bank; however, written documentation to verify the segregation of these procedures was not provided.

Reporting of Financial Transactions

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the financial statement. The lack of effective controls allowed errors on the financial statement.

General fund receipts and disbursements were overstated by \$29,421,298 because bank transfers were included in the financial statement. Additionally, the General fund receipts were overstated by \$16,441.

Reporting of Federal Program Expenditures

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). There were not adequate controls in place, such as oversight, review, or approval process, to ensure the accuracy of the information that was entered into the Indiana Gateway for Government Units financial system.

Context

The lack of controls and noncompliance regarding the financial statement were systemic issues throughout the audit period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County establish and properly document a system of internal controls, including segregation of duties, related to financial transactions and reporting.

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 2016-002

Subject: Airport Improvement Program - Internal Controls

Federal Agency: Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Numbers and Years (or Other Identifying Numbers): AIP 3-18-0057-017-2016,
AIP 3-18-0057-016-2015,
AIP-3-18-0057-1514

Compliance Requirements: Cash Management; Matching, Level of Effort, Earmarking; Procurement and Suspension and Debarment; and Special Tests and Provisions - Wage Rate Requirements

Audit Finding: Material Weakness

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit, but only in regards to the Special Tests and Provisions - Wage Rate Requirements compliance requirement. The prior finding number was 2015-002.

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 compliance requirements listed above.

Cash Management

The County had not designed or implemented adequate internal controls to ensure that there was minimal time elapsing between the transfer of funds from the U.S. Department of the Treasury and the disbursement to the appropriate vendor.

Matching, Level of Effort, and Earmarking

The County had not designed or implemented adequate internal controls to ensure that the County's local match of 5 percent had been met.

Suspension and Debarment

The County had not designed or implemented adequate internal controls to ensure that all vendors had not been suspended or debarred or otherwise excluded from participation in federal assistance programs. The County hired an engineering firm to oversee the requirements with suspension and debarment without proper oversight or review.

Special Tests and Provisions - Wage Rate Requirement

The County had not designed or implemented adequate internal controls to ensure that the prevailing wage rates were paid by the contractors or subcontractors of the projects. The County hired an engineering firm to oversee compliance with the wage rate requirements without proper oversight or review.

Context

The lack of controls was a systemic issue throughout the audit period.

Criteria

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

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

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

Cause

The County's management had not developed or implemented a system of internal controls to ensure compliance with the grant agreement and the compliance requirements listed above.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2016-003

Subject: Airport Improvement Program - Reporting

Federal Agency: Department of Transportation

Federal Program: Airport Improvement Program

CFDA Number: 20.106

Federal Award Numbers and Years (or Other Identifying Numbers): AIP 3-18-0057-017-2016,
AIP 3-18-0057-016-2015,
AIP-3-18-0057-1514

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Modified Opinion

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 Reporting compliance requirement.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County had not designed or implemented adequate internal controls to ensure that the Federal Financial Report was accurate.

The Federal Financial Report for AIP 1514 was to include reimbursements through September 30, 2016. The cash receipts and disbursements for the reimbursement of \$7,271 dated August 10, 2016 through September 6, 2016, was not included in the report.

The Federal Financial Report for AIP 1615 was to include reimbursements through September 30, 2016. The cash receipts and disbursements for the reimbursement of \$351,777 dated August 12, 2016 through September 9, 2016, was not included in the report.

Context

The lack of controls and noncompliance were systemic issues during the audit period for the Federal Financial Reports.

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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). . . ."

49 CFR 18.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards:

(1) *Financial Reporting*. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

...

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the reporting requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the reporting requirements could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

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 2015-001

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: n/a
Contact Person Responsible for Corrective Action: Gayle Rogers, White County Auditor
Contact Phone Number: 574-583-1515

Status of Audit Finding:

Internal controls were instituted for review of the SEFA by the First Deputy Auditor, however she did not sign anything so I have no solid proof. Going forward, she will sign off that she reviewed the SEFA. In addition, the First Deputy Auditor has been trained in grant management in order to have a complete understanding of the totals in the SEFA report,

FINDING 2015-002

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Dept of Transportation
Contact Person Responsible for Corrective Action: Gayle Rogers, White County Auditor
Contact Phone Number: 574-583-1515

Status of Audit Finding:

The County Auditor spoke with Airport personnel and the grant administrator to require that the control be put in place that the airport would verify wage rate requirements. The County Auditor did not follow-up to ensure this was being done. The grant administrator can provide no proof that this process was being carried out. In the future, the County Auditor will personally perform the wage test.

Barbara E. Rogers
(Signature)

Auditor
(Title)

9/17/18
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Gayle E. Rogers
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CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Gayle Rogers
Contact Phone Number: 574-583-1515

Views of Responsible Official:

We concur with the finding

FINANCIAL

Description of Corrective Action Plan:

1. This is the way in which our software program handled settlement bank transfers during our transition to new financial software. We transitioned to new software that handles bank transfers outside the general fund for accurate reporting. The conversion to the new software eliminates the problem.

Anticipated Completion Date:

December 31, 2018

SEFA

The County does have an internal control policy in place for reviewing the SEFA, we lacked a final step of signing off on the review as proof that it was completed. In the future we will be sure to document our review.

Anticipated Completion Date:

December 31, 2018

Gayle E. Royer
(Signature)

Auditor
(Title)

9/20/18
(Date)

Office of the
White County Indiana
Clerk of the Circuit and Superior Court
110 N. Main St. • Monticello, Indiana 47960

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Paula L. Lantz
Contact Phone Number: 574-583-8637

Views of Responsible Official:

The Clerk does have internal controls in place designating separation of duties related to reporting process, receipts and preparation of deposits. Unfortunately, the written documentation segregating each procedure performed by each deputy clerk was not attached to each process.

"We concur with the finding"

Description of Corrective Action Plan:

Written documentation has been added to include the initials of each deputy that performs each segregation of the reporting process, receipts and preparation of deposits of the financial transactions. This written process has been added and implemented within the Internal Controls process of the White County Clerk's Office.

Anticipated Completion Date: August 17, 2018

Paula L. Lantz
(Signature)

White County Clerk
(Title)

September 20, 2018
(Date)



Jill Guingrich
White County Treasurer

110 N Main St., PO Box 388, Monticello, IN 47960
Ph: 574-583-5771 Fax: 574-583-7498 jguingrich@wcgconline.net

CORRECTIVE ACTION PLAN

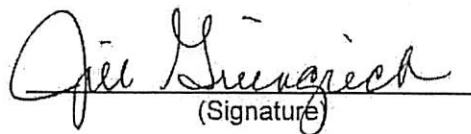
FINDING 2016-001

Contact Person Responsible for Corrective Action: Jill Guingrich, White County Treasurer
Contact Phone Number: 574.583.1516

Views of Responsible Official: We can concur with the finding.

Description of Corrective Action Plan: We will be initialing all deposit slips and reports so that you will be able to see clear separation of duties.

Anticipated Completion Date: September 21, 2018


(Signature)

White County Treasurer
(Title)

9/20/18
(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 2016-002

Contact Person Responsible for Corrective Action: Gayle Rogers
Contact Phone Number: 574-583-1515

Views of Responsible Official:

We concur with the finding

Description of Corrective Action Plan:

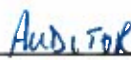
We thought we had an adequate internal control system in place, however we found that it was not good enough. The County Auditor and WCBOAC Staff were not in close enough contact to ensure policy was being followed. The County Auditor and WCBOAC Staff are now better apprised of the requirements and will work together to establish internal controls to prevent the occurrence of this inadequacy.

Anticipated Completion Date:


December 31, 2018



(Signature)



(Title)



(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 2016-003

Contact Person Responsible for Corrective Action: Gayle Rogers
Contact Phone Number: 574-583-1515

Views of Responsible Official:

We concur with the finding

Description of Corrective Action Plan:

The County Auditor and WCBOAC Staff were not in close enough contact to ensure the grant administrator's work was being properly reviewed. Each thought the other was doing so. The County Auditor and WCBOAC Staff will work together to establish controls to prevent any repeat occurrence of this inadequacy.

Anticipated Completion Date:

December 31, 2018

Gayle E. Rogers
(Signature)

AUDITOR
(Title)

9/20/18
(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/>.