

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, 2017 to December 31, 2017



FILED
10/31/2018

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report | 3-5 |
| 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 <i>Government Auditing Standards</i> | 6-7 |
| Financial Statement and Accompanying Notes: | |
| Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 10-11 |
| Notes to Financial Statement | 12-17 |
| Other Information - Unaudited: | |
| Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 20-40 |
| Schedule of Capital Assets..... | 41 |
| Supplemental Audit of Federal Awards: | |
| Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance | 44-46 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards..... | 48 |
| Notes to Schedule of Expenditures of Federal Awards | 49 |
| Schedule of Findings and Questioned Costs | 50-56 |
| Auditee-Prepared Documents: | |
| Summary Schedule of Prior Audit Findings..... | 58-61 |
| Corrective Action Plan | 62-65 |
| Other Reports..... | 66 |

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 | 01-01-17 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 | 01-01-17 to 12-31-18 |
| President of the County Council | Raymond L. Kramer Jr. | 01-01-17 to 12-31-18 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2017, 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, 2017.

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, 2017, 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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2017, 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 2017-001, 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

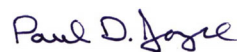
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2017-001.

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

(This page intentionally left blank.)

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, 2017

| Fund | Cash and Investments | | Cash and Investments | |
|--|----------------------|--------------|----------------------|--------------|
| | 01-01-17 | Receipts | Disbursements | 12-31-17 |
| After Settlement Collections | \$ 894,051 | \$ 1,225,131 | \$ 894,051 | \$ 1,225,131 |
| Sheriff's Inmate Trust | 7,499 | 274,825 | 275,423 | 6,901 |
| Prosecutors Check Deception Program | 1,025 | 3,931 | 3,931 | 1,025 |
| Jail Commissary | 52,070 | 95,999 | 104,149 | 43,920 |
| Clerk's Trust | 366,589 | 1,592,882 | 1,576,593 | 382,878 |
| Sheriff's Cashbook | - | 224,777 | 224,777 | - |
| General | 2,476,224 | 11,632,110 | 11,049,414 | 3,058,920 |
| Accident Report | 11,764 | 3,628 | - | 15,392 |
| Aviation | 1,281,590 | 292,889 | 265,651 | 1,308,828 |
| CAGIT County Certified Shares | 1,194,181 | - | 1,194,181 | - |
| CEDIT County Share | 1,261,525 | 838,578 | 917,534 | 1,182,569 |
| City and Town Court Costs | 2,951 | 5,976 | 5,947 | 2,980 |
| Clerk's Records Perpetuation | 46,097 | 27,370 | 60,193 | 13,274 |
| Community Corrections | 632,143 | 371,331 | 360,945 | 642,529 |
| Congressional School Interest | 7,294 | 322 | 1,840 | 5,776 |
| Congressional School Principal | 46,000 | 46,000 | 46,000 | 46,000 |
| Sales Disclosure - County Share | 39,674 | 3,993 | 128 | 43,539 |
| Cumulative Bridge | 7,265,823 | 1,091,506 | 1,440,021 | 6,917,308 |
| Cummulative Capital Development Co Share | 469,414 | 681,376 | 469,111 | 681,679 |
| Drug Free Community | 31,535 | 24,115 | 30,131 | 25,519 |
| Economic Development Fee | 6,700 | - | - | 6,700 |
| Emergency Planning/Right To Know | 28,920 | 4,711 | 5,535 | 28,096 |
| Emergency Telephone System | 666,034 | 107,487 | 439,730 | 333,791 |
| Extradition and Sheriff's Assistance | 81,999 | - | 8,809 | 73,190 |
| Firearms Training | 28,395 | 8,150 | 11,925 | 24,620 |
| General Drain Improvement | 231,591 | 94,629 | 249,759 | 76,461 |
| Health | 603,924 | 146,773 | 189,361 | 561,336 |
| Security Protection Fund | 43,375 | 5,209 | - | 48,584 |
| Local Health Maintenance | 223,837 | 16,620 | 9,589 | 230,868 |
| Local Road and Street | 156,134 | 319,108 | 250,000 | 225,242 |
| Misdemeanant | 8,582 | 8,260 | 2,057 | 14,785 |
| Motor Vehicle Highway | 310,989 | 3,395,500 | 3,119,772 | 586,717 |
| Rainy Day | 705,897 | 33,379 | 50,000 | 689,276 |
| Recorder's Records Perpetuation | 119,746 | 77,848 | 82,954 | 114,640 |
| Riverboat | 94,341 | 80,245 | - | 174,586 |
| Sheriff's Pension Trust | 254,889 | 8,510 | - | 263,399 |
| Surplus Tax | 72,461 | 37,489 | 84,732 | 25,218 |
| Surveyor's Corner Perpetuation | 35,322 | 16,475 | 444 | 51,353 |
| Tax Sale Fees | 33,059 | 11,629 | 10,697 | 33,991 |
| Tax Sale Redemption | 1,102 | 61,279 | 61,279 | 1,102 |
| Tax Sale Surplus | 295,954 | 543,137 | 680,216 | 158,875 |
| Local Health Department Trust Account | 188,455 | 8,953 | 11,921 | 185,487 |
| Vehicle Inspection | 9,785 | 1,080 | 281 | 10,584 |
| Wireless Emergency Telephone System | 1,185 | - | - | 1,185 |
| Guardian Ad Litem | 6,130 | - | - | 6,130 |
| Auditors Ineligible Deductions | 155,472 | 4,155 | 13,643 | 145,984 |
| County Elected Officials Training | 10,083 | 5,209 | 2,905 | 12,387 |
| Statewide 911 | 443,382 | 465,344 | 435,854 | 472,872 |
| Reassessment | 533,979 | 342,558 | 258,603 | 617,934 |
| Adult Probation Administrative | 11,722 | 15,699 | 25,285 | 2,136 |
| Supplemental Adult Probation Services | 107,054 | 44,902 | 19,136 | 132,820 |
| Supplemental Juvenile Probation Services | - | 2,000 | 1,840 | 160 |
| Cemetery Operating | 2,849 | - | 500 | 2,349 |
| County User Fees | 508,251 | 43,109 | 55,514 | 495,846 |
| Drainage Maintenance | 1,923,994 | 466,800 | 405,415 | 1,985,379 |
| DUI Task Force | 993 | 5,700 | 5,409 | 1,284 |
| K-9 | 5,009 | 100 | 1,366 | 3,743 |
| Payroll Clearing | 23,054 | 2,103,507 | 2,095,518 | 31,043 |
| Settlement | - | 20,574,605 | 20,574,605 | - |
| CVET Tax | - | 242,389 | 242,389 | - |
| Financial Institution Tax | - | 200,597 | 200,597 | - |
| CEDIT HSC | 54,675 | - | 54,675 | - |
| State Fines and Forfeitures | 2,167 | 13,208 | 12,992 | 2,383 |
| Infraction Judgements | 3,318 | 33,880 | 34,572 | 2,626 |
| Overweight Vehicles | - | 384 | 384 | - |
| Special Death Benefit | 30 | 550 | 555 | 25 |
| Sales Disclosure - State Share | 292 | 3,835 | 3,898 | 229 |
| Coroners Training & Con't Education | 240 | 2,960 | 2,930 | 270 |
| State Mtg Recording Fund | 236 | 2,678 | 2,683 | 231 |
| Campaign Finance Enforcement | 200 | - | - | 200 |
| Child Restraint Violations Fines | 25 | 475 | 500 | - |
| Education Plate Fees Agency | 37 | 975 | 938 | 74 |

WHITE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

| Fund | Cash and Investments | | | Cash and |
|---|----------------------|---------------|---------------|-------------------------|
| | 01-01-17 | Receipts | Disbursements | Investments 12-31-17 |
| Riverboat Gaming Fund | - | 145,983 | 145,983 | - |
| 93.563 Prosecutor PCA | 495 | - | - | 495 |
| 93.563 Title IV-D Incentive | 62,373 | 9,528 | 3,628 | 68,273 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 78,591 | 32,174 | 24,095 | 86,670 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 63,225 | 21,028 | 35,474 | 48,779 |
| Comm Corrections State Funds | (19,762) | 484,424 | 423,237 | 41,425 |
| Monti TIF02 & TIF04 | - | 458,152 | 458,152 | - |
| Hnw TIF03 | - | 3,318 | 3,318 | - |
| CIm TIF05 | - | 2,832 | 2,832 | - |
| HRA-Health Reimbursement Acct | 32,867 | 301,779 | 231,057 | 103,589 |
| Innkeepers-Promotion | 3,878 | 100,096 | 88,200 | 15,774 |
| Innkeepers Tax Lake Enhance | 466,274 | 150,702 | 246,835 | 370,141 |
| Highway - New Road Fund | 99,761 | 698,750 | 9,688 | 788,823 |
| Police Week Donations Drug Free | 3,878 | 3,965 | 1,778 | 6,065 |
| County Enforce Educa #2 | 7,390 | 1,401 | - | 8,791 |
| Law Enforce Forfeiture | 9,145 | - | 2,956 | 6,189 |
| Homesteads (SRI Portion) | 1,262 | - | 1,262 | - |
| Adult Offenders Interstate Fee | - | 225 | 225 | - |
| E-911 Surtax | 12,656 | - | - | 12,656 |
| Health Dept Gift Fund | 5,096 | 810 | - | 5,906 |
| Sheriff Drug Awareness | 2,943 | - | - | 2,943 |
| Health Ins Claims Reimb Fund | 1,602,645 | 2,582,101 | 2,253,873 | 1,930,873 |
| WCRDC Loan Fund Monti Fire Sta | 1,250,000 | - | 1,250,000 | - |
| Mag Pellet LLC Bond Issue 2013 | 3,650 | 2,655 | 500 | 5,805 |
| Solid Waste Reserve | 17,724,969 | 1,634,759 | - | 19,359,728 |
| White Co RDC HNW TIF03 Fund | - | 480,515 | 479,851 | 664 |
| Out Of School Suspension | 5,275 | 10,060 | 7,388 | 7,947 |
| SRO Grant Reimbursement | (12,834) | 49,366 | 46,179 | (9,647) |
| First Offenders Program | - | 690 | 690 | - |
| Drainage Approval Fee | 15,861 | 18,118 | 22,000 | 11,979 |
| EMA Volunteers | 6,088 | 1,050 | 2,136 | 5,002 |
| Public Right Of Way Fees | 116,877 | 3,583 | - | 120,460 |
| Law Enforcement Education | 65,127 | 5,305 | 4,032 | 66,400 |
| Food Training | 2,337 | - | 2,337 | - |
| White Co Council On Aging | - | 167,864 | 167,864 | - |
| Recorders Enhanced Access | 56,643 | 12,689 | - | 69,332 |
| Wind Farm Economic Dev | 602,785 | 947,440 | 854,245 | 695,980 |
| Verasun Economic Development | 1,475,431 | - | - | 1,475,431 |
| WCMH Escrow Fund | 3,435 | - | - | 3,435 |
| Comm Tax Certificate Sale | - | 5,700 | 5,700 | - |
| AP Meadowbrook Sub 2 Escrow | 2,444 | - | 2,356 | 88 |
| Homesteads 1% Civil Penalty | - | 3 | - | 3 |
| Farm Cash Rent Fund | 27,519 | 36,091 | 7,518 | 56,092 |
| Soil & Water (Payroll) | - | 4,042 | 3,843 | 199 |
| White County Economic Development | (12,344) | 178,351 | 166,007 | - |
| LIT Property Tax Relief | - | 411,188 | 349,621 | 61,567 |
| LIT Shares | - | 5,072,899 | 5,072,899 | - |
| LIT Edit | - | 1,273,261 | 1,273,261 | - |
| EMA Radio Reimbursement | 7,308 | - | 6,839 | 469 |
| Airport Grant Runway Project | (144,069) | 55,817 | 52,145 | (140,397) |
| Drug Task Force | 450 | 9,892 | 11,766 | (1,424) |
| Airport - Wildlife Fencing | 185,433 | 2,452,956 | 2,340,766 | 297,623 |
| EMA SHSP Sub-Grant | 698 | - | - | 698 |
| EMA - SHSP 2017 Grant | - | - | 53,000 | (53,000) |
| Operation Pull Over | (13) | 6,953 | 5,771 | 1,169 |
| Airport Grant Apron/Taxiway | (223,859) | 67,855 | 306,899 | (462,903) |
| EMA - SHSP Gr Op Ctr Upgrade | - | 9,825 | - | 9,825 |
| EMA - 2016 EMPG Competitive Gr | - | 14,318 | 14,318 | - |
| Health - PHEP ISDH Preparednes | - | 31,444 | 30,961 | 483 |
| 6th St/W Shafer Dr Grant | (518,334) | 380,772 | 304,623 | (442,185) |
| CTP Grant Comm Correction | 28,824 | 8,400 | - | 37,224 |
| Community Crossings Grant | 343,541 | 1,000,000 | 1,235,005 | 108,536 |
| Election Clerk HAVA Grant | 2 | - | - | 2 |
| Bullet Proof Vest Program | 100 | - | - | 100 |
| Community Come Back Grant | 3,264 | - | - | 3,264 |
| Marine Patrol Grant | 1,512 | 15,000 | 15,004 | 1,508 |
| Solid Waste Management | (7,345) | 105,153 | 97,808 | - |
| Solid Waste Operating | 3,487,738 | 3,631,165 | 2,931,236 | 4,187,667 |
| Totals | \$ 51,014,547 | \$ 71,101,276 | \$ 69,708,773 | \$ 52,407,050 |

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 SRO Grant Reimbursement, Airport Grant Runway Project, Drug Task Force, EMA - SHSP 2017 Grant, Airport Grant Apron/Taxiway, and 6th St/W Shafer Dr Grant funds had deficits as of December 31, 2017. This is the result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

Note 8. Combined Funds

Funds related to Pre-Trial Diversion, Alcohol & Drug, Pretrial Deferral, Special Death Benefit, and Jury Fees were reported individually in the prior financial statement, but were combined into one fund, County User Fee, for the current financial statement.

WHITE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funds related to Payroll Clearing, Payroll Withholding-Donations, Payroll Withholding-Insurance, Payroll Withholding-Other, Payroll Withholding-Child Support, Payroll Withholding-Deferred Compensation, Payroll Withholding-Federal, Payroll Withholding-FICA & Medicare, Payroll Withholding-Local Tax, Payroll Withholding-PERF, Payroll Withholding-Sheriff Pension, Payroll Withholding-State, and Sheriff Pension Holding were reported individually in the prior financial statements, but were combined into one fund, Payroll Clearing, for the current financial statement.

Funds related to Innkeepers-Promotion and Innkeepers Tax Lake Enhance were reported individually for the current financial statement, but were combined into one fund, Innkeepers Tax Collections, in the prior financial statement.

(This page intentionally left blank.)

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, 2017

| | After Settlement Collections | Sheriff's Inmate Trust | Prosecutors Check Deception Program | Jail Commissary | Clerk's Trust | Sheriff's Cashbook | General |
|--|------------------------------------|------------------------------|--|--------------------|------------------|-----------------------|--------------|
| Cash and investments - beginning | \$ 894,051 | \$ 7,499 | \$ 1,025 | \$ 52,070 | \$ 366,589 | \$ - | \$ 2,476,224 |
| Receipts: | | | | | | | |
| Taxes | 1,225,131 | - | - | - | - | - | 7,808,641 |
| Licenses and permits | - | - | - | - | - | - | 284,619 |
| Intergovernmental receipts | - | - | - | - | - | - | 629,411 |
| Charges for services | - | - | - | 95,999 | - | - | 207,084 |
| Fines and forfeits | - | - | - | - | 1,592,882 | - | 74,234 |
| Other receipts | - | 274,825 | 3,931 | - | - | 224,777 | 2,628,121 |
| Total receipts | 1,225,131 | 274,825 | 3,931 | 95,999 | 1,592,882 | 224,777 | 11,632,110 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 6,715,609 |
| Supplies | - | - | - | - | - | - | 310,641 |
| Other services and charges | - | - | - | - | - | - | 3,457,136 |
| Capital outlay | - | - | - | - | - | - | 566,028 |
| Other disbursements | 894,051 | 275,423 | 3,931 | 104,149 | 1,576,593 | 224,777 | - |
| Total disbursements | 894,051 | 275,423 | 3,931 | 104,149 | 1,576,593 | 224,777 | 11,049,414 |
| Excess (deficiency) of receipts over disbursements | 331,080 | (598) | - | (8,150) | 16,289 | - | 582,696 |
| Cash and investments - ending | \$ 1,225,131 | \$ 6,901 | \$ 1,025 | \$ 43,920 | \$ 382,878 | \$ - | \$ 3,058,920 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Accident Report | Aviation | CAGIT County Certified Shares | CEDIT County Share | City and Town Court Costs | Clerk's Records Perpetuation | Community Corrections |
|--|--------------------|--------------|--|--------------------------|---------------------------------------|------------------------------------|--------------------------|
| Cash and investments - beginning | \$ 11,764 | \$ 1,281,590 | \$ 1,194,181 | \$ 1,261,525 | \$ 2,951 | \$ 46,097 | \$ 632,143 |
| Receipts: | | | | | | | |
| Taxes | - | 197,363 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 17,582 | - | 4,496 | - | - | - |
| Charges for services | 3,628 | 77,909 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 5,976 | 5,608 | - |
| Other receipts | - | 35 | - | 834,082 | - | 21,762 | 371,331 |
| Total receipts | 3,628 | 292,889 | - | 838,578 | 5,976 | 27,370 | 371,331 |
| Disbursements: | | | | | | | |
| Personal services | - | 57,696 | - | 300,000 | - | 2,912 | - |
| Supplies | - | 560 | - | - | - | - | 6,103 |
| Other services and charges | - | 34,395 | - | 259,332 | - | 57,058 | 119,896 |
| Capital outlay | - | 173,000 | - | - | - | - | 5,946 |
| Other disbursements | - | - | 1,194,181 | 358,202 | 5,947 | 223 | 229,000 |
| Total disbursements | - | 265,651 | 1,194,181 | 917,534 | 5,947 | 60,193 | 360,945 |
| Excess (deficiency) of receipts over disbursements | 3,628 | 27,238 | (1,194,181) | (78,956) | 29 | (32,823) | 10,386 |
| Cash and investments - ending | \$ 15,392 | \$ 1,308,828 | \$ - | \$ 1,182,569 | \$ 2,980 | \$ 13,274 | \$ 642,529 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Congressional School Interest | Congressional School Principal | Sales Disclosure - County Share | Cumulative Bridge | Cummulative Capital Development Co Share | Drug Free Community | Economic Development Fee |
|---|-------------------------------------|--------------------------------------|---|----------------------|--|---------------------------|--------------------------------|
| Cash and investments - beginning | \$ 7,294 | \$ 46,000 | \$ 39,674 | \$ 7,265,823 | \$ 469,414 | \$ 31,535 | \$ 6,700 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 937,476 | 625,642 | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 83,924 | 55,734 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | 24,115 | - |
| Other receipts | 322 | 46,000 | 3,993 | 70,106 | - | - | - |
| Total receipts | 322 | 46,000 | 3,993 | 1,091,506 | 681,376 | 24,115 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 2,981 | - |
| Supplies | - | - | - | - | - | 2,550 | - |
| Other services and charges | - | - | - | 915,467 | - | 24,600 | - |
| Capital outlay | - | - | - | 524,554 | - | - | - |
| Other disbursements | 1,840 | 46,000 | 128 | - | 469,111 | - | - |
| Total disbursements | 1,840 | 46,000 | 128 | 1,440,021 | 469,111 | 30,131 | - |
| Excess (deficiency) of receipts over disbursements | (1,518) | - | 3,865 | (348,515) | 212,265 | (6,016) | - |
| Cash and investments - ending | \$ 5,776 | \$ 46,000 | \$ 43,539 | \$ 6,917,308 | \$ 681,679 | \$ 25,519 | \$ 6,700 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Emergency Planning/Right To Know | Emergency Telephone System | Extradition and Sheriff's Assistance | Firearms Training | General Drain Improvement | Health | Security Protection Fund |
|---|---|----------------------------------|---|----------------------|---------------------------------|------------|--------------------------------|
| Cash and investments - beginning | \$ 28,920 | \$ 666,034 | \$ 81,999 | \$ 28,395 | \$ 231,591 | \$ 603,924 | \$ 43,375 |
| Receipts: | | | | | | | |
| Taxes | - | 98,682 | - | - | - | 98,682 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 8,791 | - | - | - | 8,791 | - |
| Charges for services | - | - | - | 8,150 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 4,711 | 14 | - | - | 94,629 | 39,300 | 5,209 |
| Total receipts | 4,711 | 107,487 | - | 8,150 | 94,629 | 146,773 | 5,209 |
| Disbursements: | | | | | | | |
| Personal services | 2,839 | 257,975 | - | - | - | 167,755 | - |
| Supplies | - | 244 | - | - | - | 1,387 | - |
| Other services and charges | - | 92,231 | - | - | 92,866 | 20,219 | - |
| Capital outlay | 2,696 | 89,280 | - | - | - | - | - |
| Other disbursements | - | - | 8,809 | 11,925 | 156,893 | - | - |
| Total disbursements | 5,535 | 439,730 | 8,809 | 11,925 | 249,759 | 189,361 | - |
| Excess (deficiency) of receipts over disbursements | (824) | (332,243) | (8,809) | (3,775) | (155,130) | (42,588) | 5,209 |
| Cash and investments - ending | \$ 28,096 | \$ 333,791 | \$ 73,190 | \$ 24,620 | \$ 76,461 | \$ 561,336 | \$ 48,584 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Local Health Maintenance | Local Road and Street | Misdemeanant | Motor Vehicle Highway | Rainy Day | Recorder's Records Perpetuation | Riverboat |
|--|--------------------------------|--------------------------------|--------------|-----------------------------|--------------|---------------------------------------|------------|
| Cash and investments - beginning | \$ 223,837 | \$ 156,134 | \$ 8,582 | \$ 310,989 | \$ 705,897 | \$ 119,746 | \$ 94,341 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 319,108 | 8,260 | 3,353,144 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 16,620 | - | - | 42,356 | 33,379 | 77,848 | 80,245 |
| Total receipts | 16,620 | 319,108 | 8,260 | 3,395,500 | 33,379 | 77,848 | 80,245 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 2,011,482 | - | 402 | - |
| Supplies | 6,797 | - | - | 449,101 | - | - | - |
| Other services and charges | 2,792 | 250,000 | - | 380,136 | - | - | - |
| Capital outlay | - | - | - | 279,053 | 50,000 | - | - |
| Other disbursements | - | - | 2,057 | - | - | 82,552 | - |
| Total disbursements | 9,589 | 250,000 | 2,057 | 3,119,772 | 50,000 | 82,954 | - |
| Excess (deficiency) of receipts over disbursements | 7,031 | 69,108 | 6,203 | 275,728 | (16,621) | (5,106) | 80,245 |
| Cash and investments - ending | \$ 230,868 | \$ 225,242 | \$ 14,785 | \$ 586,717 | \$ 689,276 | \$ 114,640 | \$ 174,586 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Sheriff's Pension Trust | Surplus Tax | Surveyor's Corner Perpetuation | Tax Sale Fees | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account |
|--|-------------------------------|----------------|--------------------------------------|---------------------|---------------------------|------------------------|---|
| Cash and investments - beginning | \$ 254,889 | \$ 72,461 | \$ 35,322 | \$ 33,059 | \$ 1,102 | \$ 295,954 | \$ 188,455 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | 16,475 | - | - | - | - |
| Fines and forfeits | 8,510 | - | - | - | - | - | - |
| Other receipts | - | 37,489 | - | 11,629 | 61,279 | 543,137 | 8,953 |
| Total receipts | 8,510 | 37,489 | 16,475 | 11,629 | 61,279 | 543,137 | 8,953 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 11,421 |
| Supplies | - | - | 444 | - | - | - | 500 |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 84,732 | - | 10,697 | 61,279 | 680,216 | - |
| Total disbursements | - | 84,732 | 444 | 10,697 | 61,279 | 680,216 | 11,921 |
| Excess (deficiency) of receipts over disbursements | 8,510 | (47,243) | 16,031 | 932 | - | (137,079) | (2,968) |
| Cash and investments - ending | \$ 263,399 | \$ 25,218 | \$ 51,353 | \$ 33,991 | \$ 1,102 | \$ 158,875 | \$ 185,487 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Vehicle Inspection | Wireless Emergency Telephone System | Guardian Ad Litem | Auditors Ineligible Deductions | County Elected Officials Training | Statewide 911 | Reassessment |
|---|-----------------------|--|-------------------------|--------------------------------------|--|------------------|--------------|
| Cash and investments - beginning | \$ 9,785 | \$ 1,185 | \$ 6,130 | \$ 155,472 | \$ 10,083 | \$ 443,382 | \$ 533,979 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 148,022 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 90,477 | 13,186 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,080 | - | - | 4,155 | 5,209 | 374,867 | 181,350 |
| Total receipts | 1,080 | - | - | 4,155 | 5,209 | 465,344 | 342,558 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 435,854 | 9,325 |
| Supplies | - | - | - | - | - | - | 1,505 |
| Other services and charges | - | - | - | 13,643 | - | - | 67,773 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 281 | - | - | - | 2,905 | - | 180,000 |
| Total disbursements | 281 | - | - | 13,643 | 2,905 | 435,854 | 258,603 |
| Excess (deficiency) of receipts over disbursements | 799 | - | - | (9,488) | 2,304 | 29,490 | 83,955 |
| Cash and investments - ending | \$ 10,584 | \$ 1,185 | \$ 6,130 | \$ 145,984 | \$ 12,387 | \$ 472,872 | \$ 617,934 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Adult Probation Administrative | Supplemental Adult Probation Services | Supplemental Juvenile Probation Services | Cemetery Operating | County User Fees | Drainage Maintenance | DUI Task Force |
|---|--------------------------------------|--|---|-----------------------|------------------------|-------------------------|----------------------|
| Cash and investments - beginning | \$ 11,722 | \$ 107,054 | \$ - | \$ 2,849 | \$ 508,251 | \$ 1,923,994 | \$ 993 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 420,453 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 2,000 | - | - |
| Charges for services | - | 3 | - | - | - | - | - |
| Fines and forfeits | - | 40,898 | 871 | - | - | - | - |
| Other receipts | 15,699 | 4,001 | 1,129 | - | 41,109 | 46,347 | 5,700 |
| Total receipts | 15,699 | 44,902 | 2,000 | - | 43,109 | 466,800 | 5,700 |
| Disbursements: | | | | | | | |
| Personal services | 25,285 | - | - | - | 11,708 | - | 144 |
| Supplies | - | - | - | - | 1,243 | - | - |
| Other services and charges | - | 12,636 | - | 500 | 13,445 | 112,553 | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 6,500 | 1,840 | - | 29,118 | 292,862 | 5,265 |
| Total disbursements | 25,285 | 19,136 | 1,840 | 500 | 55,514 | 405,415 | 5,409 |
| Excess (deficiency) of receipts over disbursements | (9,586) | 25,766 | 160 | (500) | (12,405) | 61,385 | 291 |
| Cash and investments - ending | \$ 2,136 | \$ 132,820 | \$ 160 | \$ 2,349 | \$ 495,846 | \$ 1,985,379 | \$ 1,284 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | K-9 | Payroll Clearing | Settlement | CVET Tax | Financial Institution Tax | CEDIT HSC | State Fines and Forfeitures |
|--|----------|---------------------|------------|-------------|---------------------------------|--------------|--------------------------------------|
| Cash and investments - beginning | \$ 5,009 | \$ 23,054 | \$ - | \$ - | \$ - | \$ 54,675 | \$ 2,167 |
| Receipts: | | | | | | | |
| Taxes | - | - | 17,794,982 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 1,450,233 | - | - | - | - |
| Charges for services | 100 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 13,208 |
| Other receipts | - | 2,103,507 | 1,329,390 | 242,389 | 200,597 | - | - |
| Total receipts | 100 | 2,103,507 | 20,574,605 | 242,389 | 200,597 | - | 13,208 |
| Disbursements: | | | | | | | |
| Personal services | - | 2,095,518 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1,366 | - | 20,574,605 | 242,389 | 200,597 | 54,675 | 12,992 |
| Total disbursements | 1,366 | 2,095,518 | 20,574,605 | 242,389 | 200,597 | 54,675 | 12,992 |
| Excess (deficiency) of receipts over disbursements | (1,266) | 7,989 | - | - | - | (54,675) | 216 |
| Cash and investments - ending | \$ 3,743 | \$ 31,043 | \$ - | \$ - | \$ - | \$ - | \$ 2,383 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Infraction Judgements | Overweight Vehicles | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education | State Mtg Recording Fund | Campaign Finance Enforcement |
|---|--------------------------|------------------------|-----------------------------|--|---|-----------------------------------|------------------------------------|
| Cash and investments - beginning | \$ 3,318 | \$ - | \$ 30 | \$ 292 | \$ 240 | \$ 236 | \$ 200 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 33,880 | 384 | 550 | - | - | - | - |
| Other receipts | - | - | - | 3,835 | 2,960 | 2,678 | - |
| Total receipts | 33,880 | 384 | 550 | 3,835 | 2,960 | 2,678 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 34,572 | 384 | 555 | 3,898 | 2,930 | 2,683 | - |
| Total disbursements | 34,572 | 384 | 555 | 3,898 | 2,930 | 2,683 | - |
| Excess (deficiency) of receipts over disbursements | (692) | - | (5) | (63) | 30 | (5) | - |
| Cash and investments - ending | \$ 2,626 | \$ - | \$ 25 | \$ 229 | \$ 270 | \$ 231 | \$ 200 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Child Restraint Violations Fines | Education Plate Fees Agency | Riverboat Gaming Fund | 93.563 Prosecutor PCA | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 |
|---|---|--------------------------------------|-----------------------------|-----------------------------|--------------------------------------|---|--|
| Cash and investments - beginning | \$ 25 | \$ 37 | \$ - | \$ 495 | \$ 62,373 | \$ 78,591 | \$ 63,225 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 475 | 975 | 145,983 | - | 9,528 | 32,174 | 21,028 |
| Total receipts | 475 | 975 | 145,983 | - | 9,528 | 32,174 | 21,028 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 2,377 | 96 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 536 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 500 | 938 | 145,983 | - | 3,092 | 21,718 | 35,378 |
| Total disbursements | 500 | 938 | 145,983 | - | 3,628 | 24,095 | 35,474 |
| Excess (deficiency) of receipts over disbursements | (25) | 37 | - | - | 5,900 | 8,079 | (14,446) |
| Cash and investments - ending | \$ - | \$ 74 | \$ - | \$ 495 | \$ 68,273 | \$ 86,670 | \$ 48,779 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Comm Corrections State Funds | Monti TIF02 & TIF04 | Hnw TIF03 | CIm TIF05 | HRA-Health Reimbursement Acct | Innkeepers- Promotion | Innkeepers Tax Lake Enhance |
|---|---------------------------------------|------------------------------|--------------|--------------|-------------------------------------|--------------------------|--------------------------------------|
| Cash and investments - beginning | \$ (19,762) | \$ - | \$ - | \$ - | \$ 32,867 | \$ 3,878 | \$ 466,274 |
| Receipts: | | | | | | | |
| Taxes | - | 458,152 | 3,318 | 2,832 | - | - | 3,539 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | 484,424 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 301,779 | 100,096 | 147,163 |
| Total receipts | 484,424 | 458,152 | 3,318 | 2,832 | 301,779 | 100,096 | 150,702 |
| Disbursements: | | | | | | | |
| Personal services | 423,237 | - | - | - | 231,057 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 458,152 | 3,318 | 2,832 | - | 88,200 | 246,835 |
| Total disbursements | 423,237 | 458,152 | 3,318 | 2,832 | 231,057 | 88,200 | 246,835 |
| Excess (deficiency) of receipts over disbursements | 61,187 | - | - | - | 70,722 | 11,896 | (96,133) |
| Cash and investments - ending | \$ 41,425 | \$ - | \$ - | \$ - | \$ 103,589 | \$ 15,774 | \$ 370,141 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Highway - New Road Fund | Police Week Donations Drug Free | County Enforce Educa #2 | Law Enforce Forfeiture | Homesteads (SRI Portion) | Adult Offenders Interstate Fee | E-911 Surtax |
|---|-------------------------------------|---|----------------------------------|------------------------------|--------------------------------|---|-----------------|
| Cash and investments - beginning | \$ 99,761 | \$ 3,878 | \$ 7,390 | \$ 9,145 | \$ 1,262 | \$ - | \$ 12,656 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 698,750 | 3,965 | 1,401 | - | - | 225 | - |
| Total receipts | 698,750 | 3,965 | 1,401 | - | - | 225 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 9,688 | 1,778 | - | 2,956 | 1,262 | 225 | - |
| Total disbursements | 9,688 | 1,778 | - | 2,956 | 1,262 | 225 | - |
| Excess (deficiency) of receipts over disbursements | 689,062 | 2,187 | 1,401 | (2,956) | (1,262) | - | - |
| Cash and investments - ending | \$ 788,823 | \$ 6,065 | \$ 8,791 | \$ 6,189 | \$ - | \$ - | \$ 12,656 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Health Dept Gift Fund | Sheriff Drug Awareness | Health Ins Claims Reimb Fund | WCRDC Loan Fund Monti Fire Sta | Mag Pellet LLC Bond Issue 2013 | Solid Waste Reserve | White Co RDC HNW TIF03 Fund |
|---|--------------------------------|------------------------------|--|--|--|---------------------------|---|
| Cash and investments - beginning | \$ 5,096 | \$ 2,943 | \$ 1,602,645 | \$ 1,250,000 | \$ 3,650 | \$ 17,724,969 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 2,655 | 368,911 | 664 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 810 | - | 2,582,101 | - | - | 1,265,848 | 479,851 |
| Total receipts | 810 | - | 2,582,101 | - | 2,655 | 1,634,759 | 480,515 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 2,253,873 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 1,250,000 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | 500 | - | 479,851 |
| Total disbursements | - | - | 2,253,873 | 1,250,000 | 500 | - | 479,851 |
| Excess (deficiency) of receipts over disbursements | 810 | - | 328,228 | (1,250,000) | 2,155 | 1,634,759 | 664 |
| Cash and investments - ending | \$ 5,906 | \$ 2,943 | \$ 1,930,873 | \$ - | \$ 5,805 | \$ 19,359,728 | \$ 664 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Out Of School Suspension | SRO Grant Reimbursement | First Offenders Program | Drainage Approval Fee | EMA Volunteers | Public Right Of Way Fees | Law Enforcement Education |
|---|-----------------------------------|-------------------------------|-------------------------------|-----------------------------|-------------------|--------------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 5,275 | \$ (12,834) | \$ - | \$ 15,861 | \$ 6,088 | \$ 116,877 | \$ 65,127 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 10,060 | 49,366 | 690 | 18,118 | 1,050 | 3,583 | 5,305 |
| Total receipts | 10,060 | 49,366 | 690 | 18,118 | 1,050 | 3,583 | 5,305 |
| Disbursements: | | | | | | | |
| Personal services | - | 1,101 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 22,000 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 7,388 | 45,078 | 690 | - | 2,136 | - | 4,032 |
| Total disbursements | 7,388 | 46,179 | 690 | 22,000 | 2,136 | - | 4,032 |
| Excess (deficiency) of receipts over disbursements | 2,672 | 3,187 | - | (3,882) | (1,086) | 3,583 | 1,273 |
| Cash and investments - ending | \$ 7,947 | \$ (9,647) | \$ - | \$ 11,979 | \$ 5,002 | \$ 120,460 | \$ 66,400 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Food Training | White Co Council On Aging | Recorders Enhanced Access | Wind Farm Economic Dev | Verasun Economic Development | WCMH Escrow Fund |
|---|------------------|---------------------------------------|---------------------------------|---------------------------------|------------------------------------|------------------------|
| Cash and investments - beginning | \$ 2,337 | \$ - | \$ 56,643 | \$ 602,785 | \$ 1,475,431 | \$ 3,435 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 167,864 | - | - | - | - |
| Charges for services | - | - | 12,689 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 947,440 | - | - |
| Total receipts | - | 167,864 | 12,689 | 947,440 | - | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | 271,208 | - | - |
| Other disbursements | 2,337 | 167,864 | - | 583,037 | - | - |
| Total disbursements | 2,337 | 167,864 | - | 854,245 | - | - |
| Excess (deficiency) of receipts over disbursements | (2,337) | - | 12,689 | 93,195 | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ 69,332 | \$ 695,980 | \$ 1,475,431 | \$ 3,435 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Comm Tax Certificate Sale | AP Meadowbrook Sub 2 Escrow | Homesteads 1% Civil Penalty | Farm Cash Rent Fund | Soil & Water (Payroll) | White County Economic Development |
|---|------------------------------------|---|--------------------------------------|------------------------------|---------------------------------|--|
| Cash and investments - beginning | \$ - | \$ 2,444 | \$ - | \$ 27,519 | \$ - | \$ (12,344) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 3 | - | - | - |
| Charges for services | - | - | - | 28,666 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 5,700 | - | - | 7,425 | 4,042 | 178,351 |
| Total receipts | 5,700 | - | 3 | 36,091 | 4,042 | 178,351 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 3,843 | 166,007 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 5,700 | 2,356 | - | 7,518 | - | - |
| Total disbursements | 5,700 | 2,356 | - | 7,518 | 3,843 | 166,007 |
| Excess (deficiency) of receipts over disbursements | - | (2,356) | 3 | 28,573 | 199 | 12,344 |
| Cash and investments - ending | \$ - | \$ 88 | \$ 3 | \$ 56,092 | \$ 199 | \$ - |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | LIT Property Tax Relief | LIT Shares | LIT Edit | EMA Radio Reimbursement | Airport Grant Runway Project | Drug Task Force |
|---|----------------------------------|---------------|-------------|-------------------------------|---------------------------------------|-----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 7,308 | \$ (144,069) | \$ 450 |
| Receipts: | | | | | | |
| Taxes | 411,188 | 5,072,899 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 1,273,261 | - | 55,817 | 9,892 |
| Total receipts | 411,188 | 5,072,899 | 1,273,261 | - | 55,817 | 9,892 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 52,145 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 349,621 | 5,072,899 | 1,273,261 | 6,839 | - | 11,766 |
| Total disbursements | 349,621 | 5,072,899 | 1,273,261 | 6,839 | 52,145 | 11,766 |
| Excess (deficiency) of receipts over disbursements | 61,567 | - | - | (6,839) | 3,672 | (1,874) |
| Cash and investments - ending | \$ 61,567 | \$ - | \$ - | \$ 469 | \$ (140,397) | \$ (1,424) |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Airport - Wildlife Fencing | EMA SHSP Sub-Grant | EMA - SHSP 2017 Grant | Operation Pull Over | Airport Grant Apron/Taxiway | EMA - SHSP Gr Op Ctr Upgrade |
|---|-------------------------------------|--------------------------|-----------------------------------|---------------------------|-----------------------------------|--|
| Cash and investments - beginning | \$ 185,433 | \$ 698 | \$ - | \$ (13) | \$ (223,859) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 2,452,956 | - | - | 2,355 | 67,855 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 4,598 | - | 9,825 |
| Total receipts | 2,452,956 | - | - | 6,953 | 67,855 | 9,825 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 2,340,766 | - | - | - | 306,899 | 9,825 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 53,000 | 5,771 | - | - |
| Total disbursements | 2,340,766 | - | 53,000 | 5,771 | 306,899 | 9,825 |
| Excess (deficiency) of receipts over disbursements | 112,190 | - | (53,000) | 1,182 | (239,044) | - |
| Cash and investments - ending | \$ 297,623 | \$ 698 | \$ (53,000) | \$ 1,169 | \$ (462,903) | \$ - |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | EMA - 2016 EMPG Competitive Gr | Health - PHEP ISDH Preparednes | 6th St/W Shafer Dr Grant | CTP Grant Comm Correction | Community Crossings Grant | Election Clerk HAVA Grant |
|--|--|--|--------------------------------------|------------------------------------|---------------------------------|------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ (518,334) | \$ 28,824 | \$ 343,541 | \$ 2 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 14,318 | 24,136 | - | 1,550 | 1,000,000 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 7,308 | 380,772 | 6,850 | - | - |
| Total receipts | 14,318 | 31,444 | 380,772 | 8,400 | 1,000,000 | - |
| Disbursements: | | | | | | |
| Personal services | - | 13,054 | - | - | - | - |
| Supplies | - | 16,737 | - | - | - | - |
| Other services and charges | 14,318 | 1,170 | - | - | - | - |
| Capital outlay | - | - | - | - | 1,235,005 | - |
| Other disbursements | - | - | 304,623 | - | - | - |
| Total disbursements | 14,318 | 30,961 | 304,623 | - | 1,235,005 | - |
| Excess (deficiency) of receipts over disbursements | - | 483 | 76,149 | 8,400 | (235,005) | - |
| Cash and investments - ending | \$ - | \$ 483 | \$ (442,185) | \$ 37,224 | \$ 108,536 | \$ 2 |

WHITE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

| | Bullet Proof Vest Program | Community Come Back Grant | Marine Patrol Grant | Solid Waste Management | Solid Waste Operating | Totals |
|---|------------------------------------|------------------------------------|---------------------------|------------------------------|-----------------------------|---------------|
| Cash and investments - beginning | \$ 100 | \$ 3,264 | \$ 1,512 | \$ (7,345) | \$ 3,487,738 | \$ 51,014,547 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 35,679,232 |
| Licenses and permits | - | - | - | - | - | 284,619 |
| Intergovernmental receipts | - | - | - | - | - | 10,260,598 |
| Charges for services | - | - | - | - | - | 450,703 |
| Fines and forfeits | - | - | - | - | - | 1,801,116 |
| Other receipts | - | - | 15,000 | 105,153 | 3,631,165 | 22,625,008 |
| Total receipts | - | - | 15,000 | 105,153 | 3,631,165 | 71,101,276 |
| Disbursements: | | | | | | |
| Personal services | - | - | 84 | 97,808 | 470,077 | 15,771,520 |
| Supplies | - | - | - | - | 4,446 | 802,258 |
| Other services and charges | - | - | - | - | 1,426,968 | 11,351,305 |
| Capital outlay | - | - | - | - | 1,029,745 | 4,226,515 |
| Other disbursements | - | - | 14,920 | - | - | 37,557,175 |
| Total disbursements | - | - | 15,004 | 97,808 | 2,931,236 | 69,708,773 |
| Excess (deficiency) of receipts over disbursements | - | - | (4) | 7,345 | 699,929 | 1,392,503 |
| Cash and investments - ending | \$ 100 | \$ 3,264 | \$ 1,508 | \$ - | \$ 4,187,667 | \$ 52,407,050 |

WHITE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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 | 16,555,898 |
| Improvements other than buildings | 5,563,898 |
| Machinery, equipment, and vehicles | 8,436,185 |
| Construction in progress | <u>3,432,457</u> |
| Total capital assets | <u>\$ 131,402,337</u> |

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2017. 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 2017-003 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, 2017.

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 2017-002 and 2017-003, that we consider to be material weaknesses.

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

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

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, 2017

| 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 | | | |
| Gordon Road Reconstruction | | | DES 1400781 | \$ - | \$ 380,772 |
| Cumulative Bridge | | | DES 1382098 | - | 58,640 |
| Local Bridge STP | | | DES 1383394 | - | 8,135 |
| Total - Highway Planning and Construction | | | | - | 447,547 |
| Total - Highway Planning and Construction Cluster | | | | - | 447,547 |
| Highway Safety Cluster | | | | | |
| State and Community Highway Safety Operation Pull Over | Indiana Criminal Justice Institute | 20.600 | D3-17-11140 | - | 6,953 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I Drug Task Force Grant | | 20.601 | 4513 | - | 9,892 |
| Total - Highway Safety Cluster | | | | - | 16,845 |
| Airport Improvement Program | Direct grant | 20.106 | | | |
| Airport - AIP1716 WL FNC/NTXWY | | | AIP 3-18-0057-017-2016 | - | 2,101,993 |
| Airport Apron/Taxiway | | | AIP 3-18-0057-016-2015 | - | 331,836 |
| Grant Runway Project AIP1514 | | | AIP-3-18-0057-1514 | - | 55,817 |
| Total - Airport Improvement Program | | | | - | 2,489,646 |
| Formula Grants for Rural Areas Council On Aging | Indiana Department of Transportation | 20.509 | EDS A249-16-G150151 | - | 119,202 |
| Total - Department of Transportation | | | | - | 3,073,240 |
| <u>Department of Health and Human Services</u> | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health PHEP Gant | Indiana Department of Health & Human Services | 93.074 | 13756 | - | 31,443 |
| Child Support Enforcement | Indiana Department of Child Services | 93.563 | | | |
| General Child Support Enforcement | | | FY17 | - | 117,167 |
| Clerk Incentive 4D | | | FY17 | - | 35,474 |
| Prosecutor Incentive 4D | | | FY17 | - | 24,095 |
| Title 4D Incentive | | | FY17 | - | 3,628 |
| Title IV-D Indirect Cost | | | FY17 | - | 29,319 |
| Total for Child Support Enforcement | | | | - | 209,683 |
| Total - Department of Health and Human Services | | | | - | 241,126 |
| <u>Department of Homeland Security</u> | | | | | |
| Boating Safety Financial Assistance Marine Patrol Grant | Indiana Department of Natural Resources | 97.012 | FY17 | - | 7,873 |
| Emergency Management Performance Grants | Indiana Department of Homeland Security | 97.042 | | | |
| EMPG - Salaries | | | EDS# C44P-5-773B | - | 31,131 |
| 2016 EMPG Competitive Grant | | | EMC-2016-EP-00006-S01 | - | 14,318 |
| Total Emergency Management Performance Grants | | | | - | 45,449 |
| Homeland Security Grant Program EMA - SHSP Gant Op Ctr Upgrade | Indiana Department of Homeland Security | 97.067 | EMW-2016-SS-00078 | - | 9,825 |
| Total - Department of Homeland Security | | | | - | 63,147 |
| Total federal awards expended | | | | \$ - | \$ 3,377,513 |

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, 2017. 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 |
|--|----|

Section II - Financial Statement Findings

FINDING 2017-001

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

Repeat Finding

This is a repeat of finding from the immediately prior audit. The prior audit finding number was 2016-001.

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 County 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 as follows:

1. The General fund receipts and disbursements were overstated by \$16,245,335 because bank transfers were included in the financial statement.
2. The Treasurer's After Settlement Collection fund receipts and ending cash and investment balance were understated by \$563,214. The Treasurer's After Settlement Collection fund disbursements and cash and investment beginning balance were understated by \$45,975.
3. The Innkeepers Tax Lake Enhance fund receipts and disbursements were overstated by \$500,000 and \$400,000, respectively, because investment sales and purchases were included in the financial statement.

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:

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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.

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 controls

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.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-002

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-002.

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.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 program . . ."

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 listed above.

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.

WHITE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-003

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-003.

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.

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 1615 was to include disbursements through September 30, 2017. The cash disbursements were underreported and cash on hand was over reported by \$263,981.

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 program . . ."

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). . . ."

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 2016-001

Fiscal year in which the finding initially occurred: 2016
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:

Due to two years of audits being held simultaneously, there was no opportunity to address errors

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
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:

Due to two years of audits being held simultaneously, there was no opportunity to address errors

FINDING 2016-003

Fiscal year in which the finding initially occurred: 2016
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:

Due to two years of audits being held simultaneously, there was no opportunity to address errors

Gayle 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).)



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: NA
Contact Person Responsible for Corrective Action: Jill Guingrich
Contact Phone Number: 574-583-1516

Status of Audit Finding:

Because audits were performed simultaneously we were not able to make corrections regarding this finding in 2017.


(Signature)

White County Treasurer
(Title)

9/13/2018
(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).)

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: N/A

Contact Phone Number (574) 583-8637

Status of Audit Finding:

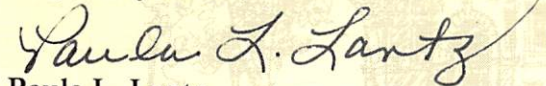
Due to the 2016 and 2017 Audit being conducted simultaneously in 2018, we were unable to correct Finding 2016-001, as described as a deficiency in the internal control system related to financial transactions and reporting.

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.

This performance process has been added to the internal controls policy of the White County Clerk's Office and would have been corrected for the 2016 Audit conducted in 2018, if the issue would have been brought to the Clerks attention during that time period.

It is the desire of the White County Clerk to perform daily operations accurately and according to State and Federal Guidelines.

Very Truly Yours,



Paula L. Lantz
White County Clerk
September 13, 2018

(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
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 2017-001 (Auditor Assigned Reference Number)

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

FINANCIAL

Views of Responsible Official:

We concur with the finding

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. This situation will correct itself with our new software. This finding occurred two consecutive years because of simultaneous auditing of two years resulting in no time to correct.

Anticipated Completion Date:

December 31, 2018

2. This error has corrected itself with our new software transition. Our Treasurer and Auditor both understand the number to be reported here.

Anticipated Completion Date:

December 31, 2018

3. This is the way in which our software program handled investment reporting during our transition to new financial software. We transitioned to new software that handles investments outside the general fund for accurate reporting. The conversion to our new software prevents this from reoccurring. This finding occurred two consecutive years because of simultaneous auditing of two years resulting in no time to correct.

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. This finding occurred two consecutive years because of simultaneous auditing of two years resulting in no time to correct

Anticipated Completion Date:

December 31, 2018

Gayle E. Rogers
(Signature)

Auditor
(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 2017-002

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. This finding occurred two consecutive years because of simultaneous auditing of two years resulting in no time to correct.

Anticipated Completion Date:

December 31, 2018

Gayle E. Rogers
(Signature)

AUDITOR
(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 2017-003

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/>.