

Management Oversight of Nonaudit Services
Period: 1-1-11 to 12-31-15

Name of Individual Designated by Management to oversee nonaudit services:

Cathy Hardin

Title of Individual:

Finance Administrator

Review of nonaudit services performed:

(Management's designee should check each item as it is reviewed.)

Statement of Receipts, Disbursements, and Cash and Investment Balances:

- Beginning cash and investments agree with prior year ending balances for each fund and for the total of all funds.
- Ending balances are reported correctly for each fund and the total of all funds.
- Titles of funds are reported correctly for each fund.

Notes to the Financial Statement:

- Notes to the financial statement as compiled accurately reflect the governmental unit.

Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances:

- Beginning cash and investments agree with prior year ending balances for each fund.
- Ending balances are reported correctly for each fund.
- Titles of funds are reported correctly for each fund.

Other Supplementary Schedules (Schedule of Payable and Receivables, Schedule of Leases and Debt, Schedule of Capital Assets)

- All information is correct and presented as management intended.

All Statements, Schedules, and Notes:

- Fund names are correct. (Fund names will appear as shown in the report.)
- Unit name is correct throughout report.

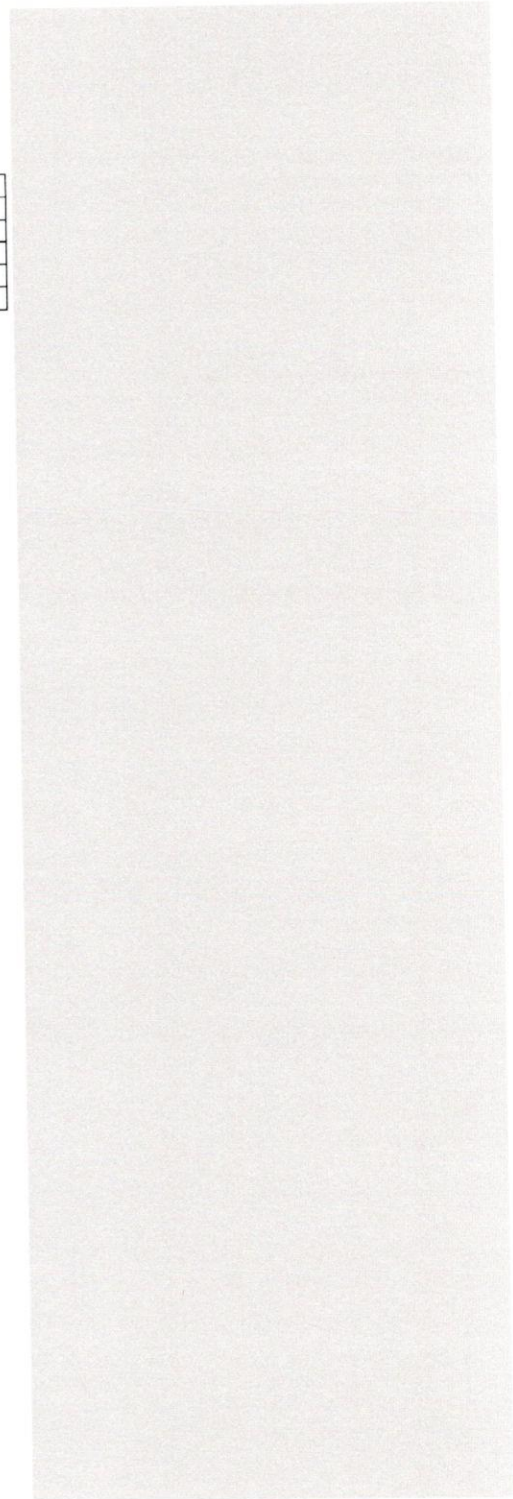
As the management designee, I have reviewed the financial statement, notes to the financial statement, and schedule of expenditures of federal awards for each of the aforementioned items. These items were prepared by use of our books and records. Our books and records adequately support the financial statement, notes to the financial statement, and schedule of expenditures of federal awards prepared, and accordingly, I approve these items as compiled by the State Board of Accounts. I understand that slight modifications such as spelling, grammatical and formatting errors may be corrected during the processing of our report by the State Board of Accounts. I acknowledge that the financial statement, including the notes to the financial statement, and the schedule of expenditures of federal awards are our responsibility. I have determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation.

Commented [NTE1]: Note to Field Examiners: The items listed should be modified to fit the situation of the unit. For example, if the financial statement has been prepared by the unit, the financial statement section should be deleted. Additionally, some individual steps may need to be modified or deleted depending on the unit's situation. This should be completed prior to giving the form to management's designee.

Management Oversight of Nonaudit Services
Period: 1-1-11 to 12-31-15

Cathy Hardin

| | |
|------------------|-----------------------|
| Name of Designee | Cathy Hardin |
| Title | Finance Administrator |
| Date | Feb. 12, 2016 |



ORANGE CO DEVELOPMENT CORP
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
 REGULATORY BASIS

For The Year Ended December 31, 2015



| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|------------------------------|-------------------------------------|---------------------|---------------------|-------------------------------------|
| Operating (Checking) Account | \$ 1,041 | \$ 995,895 | \$ 944,091 | \$ 52,845 |
| Savings Account | 81,674 | 914,195 | 995,863 | 6 |
| Totals | <u>\$ 82,715</u> | <u>\$ 1,910,090</u> | <u>\$ 1,939,954</u> | <u>\$ 52,851</u> |

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

ORANGE COUNTY DEVELOPMENT COMMISSION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
 REGULATORY BASIS
 For The Years Ended December 31, 2013 And 2014

| Fund | Cash and Investments 01-01-13 | | Cash and Investments 12-31-13 | | Cash and Investments 12-31-14 | |
|------------------------------|----------------------------------|---------------|----------------------------------|---------------|----------------------------------|---------------|
| | Receipts | Disbursements | Receipts | Disbursements | Receipts | Disbursements |
| Operating (Checking) Account | \$ 698 | \$ 1,802,984 | \$ 725 | \$ 1,762,980 | \$ 1,041 | \$ 1,762,664 |
| Savings Account | 1,010,300 | 1,593,870 | 801,214 | 1,043,424 | 81,674 | 1,762,964 |
| Totals | \$ 1,010,998 | \$ 3,396,854 | \$ 801,939 | \$ 2,806,404 | \$ 3,525,628 | \$ 82,715 |

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

ORANGE COUNTY DEVELOPMENT COMMISSION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
 REGULATORY BASIS
 For The Years Ended December 31, 2011 And 2012



| Fund | Cash and Investments 01-01-11 | | Receipts | | Disbursements | | Cash and Investments 12-31-11 | | Receipts | | Disbursements | | Cash and Investments 12-31-12 | |
|------------------------------|----------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------------------|--|----------|--|---------------|--|----------------------------------|--|
| | | | | | | | | | | | | | | |
| Operating (Checking) Account | \$ 670 | \$ 1,819,322 | \$ 1,819,318 | \$ 674 | \$ 1,622,632 | \$ 1,622,608 | \$ 698 | | | | | | | |
| Savings Account | 684,505 | 1,889,100 | 1,819,298 | 754,307 | 1,878,600 | 1,622,607 | 1,010,300 | | | | | | | |
| Totals | <u>\$ 685,175</u> | <u>\$ 3,708,422</u> | <u>\$ 3,638,616</u> | <u>\$ 754,981</u> | <u>\$ 3,501,232</u> | <u>\$ 3,245,215</u> | <u>\$ 1,010,998</u> | | | | | | | |

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