

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DAVISS COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
09/27/2017

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--------------------|----------------------|
| County Auditor | Gail Doades | 01-01-11 to 12-31-14 |
| | Patricia K. Ball | 01-01-15 to 12-31-18 |
| County Treasurer | Elaine Wellman | 04-22-13 to 12-31-18 |
| Clerk of the Circuit Court | Sherri Healy | 01-01-11 to 12-31-14 |
| | Janice M. Williams | 01-01-15 to 12-31-18 |
| County Sheriff | Jerry Harbstreit | 01-01-11 to 12-31-18 |
| County Recorder | Jamie Chapman | 01-01-13 to 12-31-20 |
| President of the Board of County Commissioners | Anthony D. Wichman | 01-01-13 to 12-31-14 |
| | C. Michael Taylor | 01-01-15 to 12-31-16 |
| | Nathan Gabhart | 01-01-17 to 12-31-17 |
| President of the County Council | Jo Arthur | 01-01-14 to 12-31-14 |
| | Mike Sprinkle | 01-01-15 to 12-31-15 |
| | Mike Myers | 01-01-16 to 12-31-16 |
| | Mike Sprinkle | 01-01-17 to 12-31-17 |



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DAVIESS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Daviess County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 19, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 19, 2017



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF DAVIESS 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 Daviess County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated September 19, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, and 2014-003 to be material weaknesses.

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 from 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 items 2014-001 and 2014-003.

Daviess 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 19, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County.
The financial statement and notes are presented as intended by the County.

DAVISS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|--|-------------------------------------|------------|---------------|-------------------------------------|
| Sheriff's Inmate Trust | \$ 4,466 | \$ 207,054 | \$ 207,846 | \$ 3,674 |
| Jail Commissary | 25,491 | 208,867 | 217,761 | 16,597 |
| Clerk's Trust | 855,968 | 2,847,638 | 3,011,211 | 692,395 |
| General | 7,435,918 | 10,832,205 | 13,212,175 | 5,055,948 |
| Accident Report | 13,030 | 1,162 | - | 14,192 |
| Aviation | 938,029 | 249,663 | 244,807 | 942,885 |
| CAGIT - Special Legislation | 2,065,354 | 1,396,060 | 911,045 | 2,550,369 |
| CAGIT County Certified Shares | 5,415,364 | 3,451,658 | 734,824 | 8,132,198 |
| CEDIT County Share | 637,105 | 1,154,023 | 1,101,984 | 689,144 |
| City and Town Court Costs | 14,435 | 7,819 | - | 22,254 |
| Clerk's Records Perpetuation | 6,046 | 12,483 | 8,110 | 10,419 |
| Community Corrections | 346,527 | 175,538 | 195,076 | 326,989 |
| Community Transition Program | 1,034 | 17,196 | 4,830 | 13,400 |
| Convention Visitor and Tourism Promotion | - | 177,080 | 177,080 | - |
| Sales Disclosure - County Share | 42,286 | 3,720 | - | 46,006 |
| Cumulative Bridge | 1,594,191 | 1,154,720 | 815,465 | 1,933,446 |
| Cumulative Capital Development | 1,933,737 | 296,012 | 29,831 | 2,199,918 |
| Drug Free Community | 29,002 | 32,327 | 24,589 | 36,740 |
| Emergency Planning/Right To Know | 4,624 | 9,750 | 8,452 | 5,922 |
| Emergency Telephone System | - | 123 | - | 123 |
| Firearms Training | 17,275 | 8,880 | 3,579 | 22,576 |
| Health | 451,593 | 380,156 | 349,026 | 482,723 |
| Identification Security Protection | 19,516 | 2,443 | 7,149 | 14,810 |
| Levy Excess | - | 121 | - | 121 |
| Local Road and Street | 25,880 | 245,206 | 62,021 | 209,065 |
| Misdemeanant | 49,662 | 20,238 | 14,390 | 55,510 |
| Motor Vehicle Highway | 3,380,881 | 3,947,492 | 3,130,967 | 4,197,406 |
| Rainy Day | 1,479,269 | - | - | 1,479,269 |
| Recorder's Records Perpetuation | 450,862 | 59,443 | 42,467 | 467,838 |
| Riverboat | 207,459 | 136,899 | - | 344,358 |
| Sheriff's Pension Trust | - | 10,056 | 9,159 | 897 |
| Supplemental Public Defender Services | 98,655 | 88,480 | 149,903 | 37,232 |
| Surplus Tax | 183 | 15,820 | 15,990 | 13 |
| Surveyor's Corner Perpetuation | 12,377 | 6,225 | - | 18,602 |
| Tax Sale Fees | 4,200 | 821 | 2,448 | 2,573 |
| Tax Sale Redemption | (835) | 50,879 | 49,713 | 331 |
| Tax Sale Surplus | 194,387 | 74,848 | 128,601 | 140,634 |
| GAL/CASA | 19,299 | 66,398 | 85,687 | 10 |
| Auditors Ineligible Deductions | 63,131 | 16,063 | 4,003 | 75,191 |
| County Elected Officials Training | 5,046 | 2,443 | 133 | 7,356 |
| County Offender Transportation Fund | 1,250 | 438 | - | 1,688 |
| Statewide 911 | 418,364 | 357,495 | 340,674 | 435,185 |
| Juvenile Probation Administrative | 132,938 | 6,063 | 5,098 | 133,903 |
| Supplemental Adult Probation Services | 467,858 | 89,110 | 27,566 | 529,402 |
| Law Enf. Cont. Ed to Be Disbursed | 47,890 | 5,172 | 5,172 | 47,890 |
| Drainage Maintenance | 176,430 | 76,995 | 29,892 | 223,533 |
| Drug Buy Money | 14,625 | 14,086 | 6,548 | 22,163 |
| Donation - Strategic Resp. Unit | - | 2,726 | - | 2,726 |
| TIF Debt Service | - | 1,482,000 | 1,482,000 | - |
| TIF Capital Projects - South Washington | - | 25,555 | - | 25,555 |
| Payroll Clearing | 42,854 | 5,689,055 | 5,710,175 | 21,734 |
| Settlement | 22,869 | 17,067,633 | 17,090,502 | - |
| Wheel Tax | - | 180,790 | 180,790 | - |
| Sur Tax | - | 520,602 | 520,602 | - |
| CVET Agency | - | 306,430 | 306,430 | - |
| Sewage Collections | - | 17,192 | 17,192 | - |
| Financial Institution Tax | - | 176,680 | 176,680 | - |
| CEDIT Homestead Credit | 27,188 | 1,406,500 | 1,408,598 | 25,090 |

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

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

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---|-------------------------------------|----------------------|----------------------|-------------------------------------|
| HEA 1001 State Homestead Credit | 371 | - | 371 | - |
| State Fines and Forfeitures | 1,057 | 5,170 | 2,047 | 4,180 |
| Infraction Judgements | 925 | 14,161 | 14,114 | 972 |
| Overweight Vehicle Fines | - | 1 | 1 | - |
| Special Death Benefit | 165 | 3,239 | 3,199 | 205 |
| Sales Disclosure - State Share | 315 | 3,720 | 3,635 | 400 |
| Coroners Training & Con't Education | 278 | 3,444 | 3,442 | 280 |
| Interstate Compact - State Share | - | 438 | 375 | 63 |
| Mortgage Recording Fees - State Share | - | 2,658 | 2,443 | 215 |
| Inheritance Tax | 64,446 | 7,924 | 71,930 | 440 |
| Education Plate Fees Agency | 57 | 375 | 394 | 38 |
| Riverboat Revenue Sharing | - | 187,480 | 187,480 | - |
| CAGIT Distribution | 1 | 5,584,239 | 5,584,240 | - |
| CEDIT Distribution | - | 1,406,500 | 1,406,500 | - |
| 93.563 Prosecutor PCA | 1,383 | 2,416 | 2,588 | 1,211 |
| 93.563 ARRA Clerk IV-D Incentive | 16,024 | - | 8,207 | 7,817 |
| 93.563 Title IV-D Incentive | 54,588 | 12,954 | 9,100 | 58,442 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 101,453 | 19,497 | 3,498 | 117,452 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 40,664 | 12,954 | 380 | 53,238 |
| Public Health Emerg. Re | (7,440) | 23,526 | 20,863 | (4,777) |
| C.O.P.S. More | 1,937 | 300 | 2,025 | 212 |
| Homeland Security 1 Grant | 9,750 | - | - | 9,750 |
| Airport Improvement | 185,013 | 60,259 | 230,154 | 15,118 |
| Emergency Management Performance | - | 10,100 | 10,100 | - |
| Sheriff Federal Enforcement | 41,643 | 94,257 | 30,702 | 105,198 |
| Prosecutor Federal Enforcement | 3,916 | 9,252 | 12,168 | 1,000 |
| Community Corrections Grant | (64,162) | 466,540 | 485,441 | (83,063) |
| Local Health Maintenance Grant | 54,306 | 33,139 | 30,832 | 56,613 |
| L.H.D. Trust Account | 8,035 | 20,153 | 20,000 | 8,188 |
| Boater Safety Education | 2,406 | 15,000 | 13,352 | 4,054 |
| Shoreline Stabilization Grant | 1,242 | - | 1,148 | 94 |
| Adult Protective Services | (15,520) | 120,043 | 103,329 | 1,194 |
| Daviess County Park Board | 2,119 | - | - | 2,119 |
| Sheriff Law Enforce. Cont. Ed. | 1,552 | 3,442 | 2,720 | 2,274 |
| Community Corrections Proj. Inc. | 140,996 | 110,199 | 129,650 | 121,545 |
| West Boggs | 30,036 | 1,039,614 | 993,443 | 76,207 |
| West Boggs Donation Fund | 3,189 | - | - | 3,189 |
| Park Non-Revert. Capital | 14,340 | 2,133 | 526 | 15,947 |
| TIF Capital Projects - GPC Redev. | 449,469 | 507,194 | 304,800 | 651,863 |
| TIF Capital Projects - Westgate | 41,812 | 83,785 | 1,300 | 124,297 |
| Donations - Rescue Boat | 5,377 | - | 255 | 5,122 |
| Donations - New Jail | 295 | - | - | 295 |
| Donations - Training Dog | 1,806 | - | - | 1,806 |
| Donation - Computer Equipment | 3,000 | 500 | - | 3,500 |
| Donations - Car Seat Safety | 703 | - | - | 703 |
| Jury Fee | 48,652 | 3,650 | - | 52,302 |
| Pre-Trial Diversion Prog. Fee | 121,571 | 70,022 | 63,891 | 127,702 |
| City User Fees - Deferral | - | 8,690 | 8,800 | (110) |
| Elnora Users Fees - Deferral | - | 440 | 440 | - |
| TIF Capital Projects - Legends | 28,794 | 25,554 | 1,300 | 53,048 |
| Treasurer | 492,372 | 770,540 | 492,371 | 770,541 |
| Prosecuting Attorney Trust | 1,808 | 43,074 | 44,341 | 541 |
| Reassessment - 2017 | 1,719,863 | 223,196 | 416,649 | 1,526,410 |
| ARRA State Broadband Data and Development Grant | 1,000 | - | - | 1,000 |
| Totals | \$ 32,805,320 | \$ 65,804,303 | \$ 62,992,785 | \$ 35,616,838 |

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

DAVIESS 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 non-businesses 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.

DAVISS 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.

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

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DAVISS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

DAVIESS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DAVIESS COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of Public Health Emerg. Re fund and Community Corrections Grant fund being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2014.

The City User Fees - Deferral fund also had a negative cash balance at year end due to an error on a disbursement. This was discovered by the County Auditor's office and the correction was made in 2015.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

| Fund | Balance as of December 31, 2013 | Prior Period Adjustment | Balance as of January 1, 2014 |
|---------------|---------------------------------------|----------------------------|-------------------------------------|
| Clerk's Trust | \$ 839,978 | \$ 15,990 | \$ 855,968 |

Note 9. Holding Corporation

The County has entered into a capital lease with Daviess County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$910,000.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

| | Sheriff's Inmate Trust | Jail Commissary | Clerk's Trust | General | Accident Report | Aviation | CAGIT - Special Legislation | CAGIT County Certified Shares | CEDIT County Share |
|--|------------------------------|--------------------|------------------|--------------|--------------------|------------|-----------------------------------|--|--------------------------|
| Cash and investments - beginning | \$ 4,466 | \$ 25,491 | \$ 855,968 | \$ 7,435,918 | \$ 13,030 | \$ 938,029 | \$ 2,065,354 | \$ 5,415,364 | \$ 637,105 |
| Receipts: | | | | | | | | | |
| Taxes | - | - | - | 7,839,770 | - | 69,915 | 1,396,060 | 2,783,802 | 1,014,023 |
| Licenses and permits | - | - | - | 3,870 | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 1,323,080 | - | 6,168 | - | 525,632 | - |
| Charges for services | - | - | - | 1,455,604 | 1,162 | 173,144 | - | - | 140,000 |
| Fines and forfeits | - | - | - | 112,793 | - | - | - | - | - |
| Other receipts | 207,054 | 208,867 | 2,847,638 | 97,088 | - | 436 | - | 142,224 | - |
| Total receipts | 207,054 | 208,867 | 2,847,638 | 10,832,205 | 1,162 | 249,663 | 1,396,060 | 3,451,658 | 1,154,023 |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | 8,904,789 | - | 51,487 | - | - | - |
| Supplies | - | - | - | 397,380 | - | 131,671 | - | - | - |
| Other services and charges | - | - | - | 1,855,078 | - | 41,113 | 1,045 | 50,334 | 191,000 |
| Debt service - principal and interest | - | - | - | - | - | - | 910,000 | - | 628,844 |
| Capital outlay | - | - | - | 1,222,273 | - | 1,932 | - | 684,490 | - |
| Other disbursements | 207,846 | 217,761 | 3,011,211 | 832,655 | - | 18,604 | - | - | 282,140 |
| Total disbursements | 207,846 | 217,761 | 3,011,211 | 13,212,175 | - | 244,807 | 911,045 | 734,824 | 1,101,984 |
| Excess (deficiency) of receipts over disbursements | (792) | (8,894) | (163,573) | (2,379,970) | 1,162 | 4,856 | 485,015 | 2,716,834 | 52,039 |
| Cash and investments - ending | \$ 3,674 | \$ 16,597 | \$ 692,395 | \$ 5,055,948 | \$ 14,192 | \$ 942,885 | \$ 2,550,369 | \$ 8,132,198 | \$ 689,144 |

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

| | City and Town Court Costs | Clerk's Records Perpetuation | Community Corrections | Community Transition Program | Convention Visitor and Tourism Promotion | Sales Disclosure - County Share | Cumulative Bridge | Cumulative Capital Development |
|---|------------------------------------|------------------------------------|--------------------------|------------------------------------|--|--|----------------------|--------------------------------------|
| Cash and investments - beginning | \$ 14,435 | \$ 6,046 | \$ 346,527 | \$ 1,034 | \$ - | \$ 42,286 | \$ 1,594,191 | \$ 1,933,737 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | 177,080 | - | 1,026,879 | 272,014 |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | 90,597 | 23,998 |
| Charges for services | - | - | 175,538 | 17,196 | - | 3,720 | 37,244 | - |
| Fines and forfeits | 7,819 | 12,483 | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - |
| Total receipts | <u>7,819</u> | <u>12,483</u> | <u>175,538</u> | <u>17,196</u> | <u>177,080</u> | <u>3,720</u> | <u>1,154,720</u> | <u>296,012</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | 129,398 | 737 | - | - | 169,786 | - |
| Supplies | - | - | - | 635 | - | - | 305,184 | - |
| Other services and charges | - | - | 65,487 | 2,268 | 177,080 | - | 184,766 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 1,190 | - | - | 155,729 | 29,831 |
| Other disbursements | - | 8,110 | 191 | - | - | - | - | - |
| Total disbursements | <u>-</u> | <u>8,110</u> | <u>195,076</u> | <u>4,830</u> | <u>177,080</u> | <u>-</u> | <u>815,465</u> | <u>29,831</u> |
| Excess (deficiency) of receipts over disbursements | <u>7,819</u> | <u>4,373</u> | <u>(19,538)</u> | <u>12,366</u> | <u>-</u> | <u>3,720</u> | <u>339,255</u> | <u>266,181</u> |
| Cash and investments - ending | <u>\$ 22,254</u> | <u>\$ 10,419</u> | <u>\$ 326,989</u> | <u>\$ 13,400</u> | <u>\$ -</u> | <u>\$ 46,006</u> | <u>\$ 1,933,446</u> | <u>\$ 2,199,918</u> |

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

| | Drug Free Community | Emergency Planning/ Right To Know | Emergency Telephone System | Firearms Training | Health | Identification Security Protection | Levy Excess | Local Road and Street |
|--|---------------------------|--|----------------------------------|----------------------|-------------------|--|----------------|--------------------------------|
| Cash and investments - beginning | \$ 29,002 | \$ 4,624 | \$ - | \$ 17,275 | \$ 451,593 | \$ 19,516 | \$ - | \$ 25,880 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | 172,603 | - | 121 | - |
| Licenses and permits | - | - | - | 8,880 | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 15,228 | - | - | 245,206 |
| Charges for services | - | 9,750 | 123 | - | 157,314 | 2,443 | - | - |
| Fines and forfeits | 32,327 | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 35,011 | - | - | - |
| Total receipts | <u>32,327</u> | <u>9,750</u> | <u>123</u> | <u>8,880</u> | <u>380,156</u> | <u>2,443</u> | <u>121</u> | <u>245,206</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | 260,773 | - | - | - |
| Supplies | - | - | - | - | 5,463 | - | - | 62,021 |
| Other services and charges | 24,589 | 8,452 | - | - | 18,661 | 7,149 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 505 | - | - | - |
| Other disbursements | - | - | - | 3,579 | 63,624 | - | - | - |
| Total disbursements | <u>24,589</u> | <u>8,452</u> | <u>-</u> | <u>3,579</u> | <u>349,026</u> | <u>7,149</u> | <u>-</u> | <u>62,021</u> |
| Excess (deficiency) of receipts over disbursements | <u>7,738</u> | <u>1,298</u> | <u>123</u> | <u>5,301</u> | <u>31,130</u> | <u>(4,706)</u> | <u>121</u> | <u>183,185</u> |
| Cash and investments - ending | <u>\$ 36,740</u> | <u>\$ 5,922</u> | <u>\$ 123</u> | <u>\$ 22,576</u> | <u>\$ 482,723</u> | <u>\$ 14,810</u> | <u>\$ 121</u> | <u>\$ 209,065</u> |

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

| | Misdemeanant | Motor Vehicle Highway | Rainy Day | Recorder's Records Perpetuation | Riverboat | Sheriff's Pension Trust | Supplemental Public Defender Services | Surplus Tax |
|--|--------------|-----------------------------|--------------|---------------------------------------|------------|-------------------------------|--|----------------|
| Cash and investments - beginning | \$ 49,662 | \$ 3,380,881 | \$ 1,479,269 | \$ 450,862 | \$ 207,459 | \$ - | \$ 98,655 | \$ 183 |
| Receipts: | | | | | | | | |
| Taxes | - | 600,884 | - | - | 136,899 | - | - | 15,820 |
| Licenses and permits | - | 118,230 | - | - | - | - | - | - |
| Intergovernmental receipts | - | 2,786,016 | - | - | - | - | - | - |
| Charges for services | - | 367,406 | - | 58,922 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | 10,056 | 88,480 | - |
| Other receipts | 20,238 | 74,956 | - | 521 | - | - | - | - |
| Total receipts | 20,238 | 3,947,492 | - | 59,443 | 136,899 | 10,056 | 88,480 | 15,820 |
| Disbursements: | | | | | | | | |
| Personal services | 14,390 | 1,258,675 | - | - | - | - | 149,903 | - |
| Supplies | - | 1,303,660 | - | - | - | - | - | - |
| Other services and charges | - | 225,190 | - | 42,467 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | 343,442 | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 9,159 | - | 15,990 |
| Total disbursements | 14,390 | 3,130,967 | - | 42,467 | - | 9,159 | 149,903 | 15,990 |
| Excess (deficiency) of receipts over disbursements | 5,848 | 816,525 | - | 16,976 | 136,899 | 897 | (61,423) | (170) |
| Cash and investments - ending | \$ 55,510 | \$ 4,197,406 | \$ 1,479,269 | \$ 467,838 | \$ 344,358 | \$ 897 | \$ 37,232 | \$ 13 |

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

| | Surveyor's Corner Perpetuation | Tax Sale Fees | Tax Sale Redemption | Tax Sale Surplus | GAL/CASA | Auditors Ineligible Deductions | County Elected Officials Training | County Offender Transportation Fund |
|--|--------------------------------------|---------------------|---------------------------|------------------------|-----------|--------------------------------------|--|--|
| Cash and investments - beginning | \$ 12,377 | \$ 4,200 | \$ (835) | \$ 194,387 | \$ 19,299 | \$ 63,131 | \$ 5,046 | \$ 1,250 |
| Receipts: | | | | | | | | |
| Taxes | - | 821 | 50,879 | 74,848 | 15,222 | 15,690 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - |
| Charges for services | 6,225 | - | - | - | - | - | 2,443 | - |
| Fines and forfeits | - | - | - | - | 250 | 373 | - | 438 |
| Other receipts | - | - | - | - | 50,926 | - | - | - |
| Total receipts | 6,225 | 821 | 50,879 | 74,848 | 66,398 | 16,063 | 2,443 | 438 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | 82,309 | - | - | - |
| Supplies | - | - | - | - | 581 | - | - | - |
| Other services and charges | - | - | - | - | 2,797 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 4,000 | - | - |
| Other disbursements | - | 2,448 | 49,713 | 128,601 | - | 3 | 133 | - |
| Total disbursements | - | 2,448 | 49,713 | 128,601 | 85,687 | 4,003 | 133 | - |
| Excess (deficiency) of receipts over disbursements | 6,225 | (1,627) | 1,166 | (53,753) | (19,289) | 12,060 | 2,310 | 438 |
| Cash and investments - ending | \$ 18,602 | \$ 2,573 | \$ 331 | \$ 140,634 | \$ 10 | \$ 75,191 | \$ 7,356 | \$ 1,688 |

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

| | Statewide 911 | Juvenile Probation Administrative | Supplemental Adult Probation Services | Law Enf. Cont. Ed to Be Disbursed | Drainage Maintenance | Drug Buy Money | Donation - Strategic Resp. Unit | TIF Debt Service |
|--|-------------------|---|--|---|-------------------------|----------------------|--|------------------------|
| Cash and investments - beginning | \$ 418,364 | \$ 132,938 | \$ 467,858 | \$ 47,890 | \$ 176,430 | \$ 14,625 | \$ - | \$ - |
| Receipts: | | | | | | | | |
| Taxes | 357,495 | - | - | - | 75,615 | - | - | 1,482,000 |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 1,380 | - | - | - |
| Fines and forfeits | - | 6,063 | 89,110 | 5,172 | - | 961 | - | - |
| Other receipts | - | - | - | - | - | 13,125 | 2,726 | - |
| Total receipts | <u>357,495</u> | <u>6,063</u> | <u>89,110</u> | <u>5,172</u> | <u>76,995</u> | <u>14,086</u> | <u>2,726</u> | <u>1,482,000</u> |
| Disbursements: | | | | | | | | |
| Personal services | 70,000 | - | 3,350 | - | - | - | - | - |
| Supplies | - | - | 1,847 | - | - | - | - | - |
| Other services and charges | 120,750 | 5,098 | 17,886 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | 149,924 | - | 4,453 | - | - | - | - | - |
| Other disbursements | - | - | 30 | 5,172 | 29,892 | 6,548 | - | 1,482,000 |
| Total disbursements | <u>340,674</u> | <u>5,098</u> | <u>27,566</u> | <u>5,172</u> | <u>29,892</u> | <u>6,548</u> | <u>-</u> | <u>1,482,000</u> |
| Excess (deficiency) of receipts over disbursements | <u>16,821</u> | <u>965</u> | <u>61,544</u> | <u>-</u> | <u>47,103</u> | <u>7,538</u> | <u>2,726</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 435,185</u> | <u>\$ 133,903</u> | <u>\$ 529,402</u> | <u>\$ 47,890</u> | <u>\$ 223,533</u> | <u>\$ 22,163</u> | <u>\$ 2,726</u> | <u>\$ -</u> |

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

| | TIF Capital Projects - South Washington | Payroll Clearing | Settlement | Wheel Tax | Sur Tax | CVET Agency | Sewage Collections | Financial Institution Tax |
|--|--|---------------------|------------|--------------|------------|----------------|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ 42,854 | \$ 22,869 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | |
| Taxes | 25,555 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 180,790 | 520,602 | 306,430 | - | 176,680 |
| Charges for services | - | - | - | - | - | - | 17,192 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | 5,689,055 | 17,067,633 | - | - | - | - | - |
| Total receipts | 25,555 | 5,689,055 | 17,067,633 | 180,790 | 520,602 | 306,430 | 17,192 | 176,680 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | 5,710,175 | 17,090,502 | 180,790 | 520,602 | 306,430 | 17,192 | 176,680 |
| Total disbursements | - | 5,710,175 | 17,090,502 | 180,790 | 520,602 | 306,430 | 17,192 | 176,680 |
| Excess (deficiency) of receipts over disbursements | 25,555 | (21,120) | (22,869) | - | - | - | - | - |
| Cash and investments - ending | \$ 25,555 | \$ 21,734 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| | CEDIT Homestead Credit | HEA 1001 State Homestead Credit | State Fines and Forfeitures | Infraction Judgements | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education |
|---|------------------------------|--|--------------------------------------|--------------------------|--------------------------------|-----------------------------|---|--|
| Cash and investments - beginning | \$ 27,188 | \$ 371 | \$ 1,057 | \$ 925 | \$ - | \$ 165 | \$ 315 | \$ 278 |
| Receipts: | | | | | | | | |
| Taxes | 1,406,500 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 3,720 | 3,444 |
| Fines and forfeits | - | - | 5,170 | 14,161 | 1 | 3,239 | - | - |
| Other receipts | - | - | - | - | - | - | - | - |
| Total receipts | 1,406,500 | - | 5,170 | 14,161 | 1 | 3,239 | 3,720 | 3,444 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | 2,047 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 1,408,598 | 371 | - | 14,114 | 1 | 3,199 | 3,635 | 3,442 |
| Total disbursements | 1,408,598 | 371 | 2,047 | 14,114 | 1 | 3,199 | 3,635 | 3,442 |
| Excess (deficiency) of receipts over disbursements | (2,098) | (371) | 3,123 | 47 | - | 40 | 85 | 2 |
| Cash and investments - ending | \$ 25,090 | \$ - | \$ 4,180 | \$ 972 | \$ - | \$ 205 | \$ 400 | \$ 280 |

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

| | Interstate Compact - State Share | Mortgage Recording Fees - State Share | Inheritance Tax | Education Plate Fees Agency | Riverboat Revenue Sharing | CAGIT Distribution | CEDIT Distribution | 93.563 Prosecutor PCA |
|--|---|--|--------------------|--------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 64,446 | \$ 57 | \$ - | \$ 1 | \$ - | \$ 1,383 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | 187,480 | 4,188,179 | 1,406,500 | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 7,924 | - | - | 1,396,060 | - | - |
| Charges for services | - | 2,658 | - | - | - | - | - | 2,416 |
| Fines and forfeits | 438 | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 375 | - | - | - | - |
| Total receipts | <u>438</u> | <u>2,658</u> | <u>7,924</u> | <u>375</u> | <u>187,480</u> | <u>5,584,239</u> | <u>1,406,500</u> | <u>2,416</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 375 | 2,443 | 71,930 | 394 | 187,480 | 5,584,240 | 1,406,500 | 2,588 |
| Total disbursements | <u>375</u> | <u>2,443</u> | <u>71,930</u> | <u>394</u> | <u>187,480</u> | <u>5,584,240</u> | <u>1,406,500</u> | <u>2,588</u> |
| Excess (deficiency) of receipts over disbursements | <u>63</u> | <u>215</u> | <u>(64,006)</u> | <u>(19)</u> | <u>-</u> | <u>(1)</u> | <u>-</u> | <u>(172)</u> |
| Cash and investments - ending | <u>\$ 63</u> | <u>\$ 215</u> | <u>\$ 440</u> | <u>\$ 38</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,211</u> |

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

| | 93.563 ARRA Clerk IV-D Incentive | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | Public Health Emerg. Re | C.O.P.S. More | Homeland Security 1 Grant | Airport Improvement |
|--|--|--------------------------------------|---|--|----------------------------------|------------------|---------------------------------|------------------------|
| Cash and investments - beginning | \$ 16,024 | \$ 54,588 | \$ 101,453 | \$ 40,664 | \$ (7,440) | \$ 1,937 | \$ 9,750 | \$ 185,013 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | 54,878 |
| Charges for services | - | - | - | - | 23,526 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | 12,954 | 19,497 | 12,954 | - | 300 | - | 5,381 |
| Total receipts | - | 12,954 | 19,497 | 12,954 | 23,526 | 300 | - | 60,259 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | 2,401 | - | - | - |
| Other services and charges | - | 3,250 | - | - | 4,312 | - | - | 230,154 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 14,150 | - | - | - |
| Other disbursements | 8,207 | 5,850 | 3,498 | 380 | - | 2,025 | - | - |
| Total disbursements | 8,207 | 9,100 | 3,498 | 380 | 20,863 | 2,025 | - | 230,154 |
| Excess (deficiency) of receipts over disbursements | (8,207) | 3,854 | 15,999 | 12,574 | 2,663 | (1,725) | - | (169,895) |
| Cash and investments - ending | \$ 7,817 | \$ 58,442 | \$ 117,452 | \$ 53,238 | \$ (4,777) | \$ 212 | \$ 9,750 | \$ 15,118 |

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

| | Emergency Management Performance | Sheriff Federal Enforcement | Prosecutor Federal Enforcement | Community Corrections Grant | Local Health Maintenance Grant | L.H.D. Trust Account | Boater Safety Education | Shoreline Stabilization Grant |
|--|--|-----------------------------------|--------------------------------------|-----------------------------------|---|----------------------------|-------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ 41,643 | \$ 3,916 | \$ (64,162) | \$ 54,306 | \$ 8,035 | \$ 2,406 | \$ 1,242 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 207,743 | - | 20,153 | 15,000 | - |
| Charges for services | 10,100 | - | - | - | 33,139 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | 94,257 | 9,252 | 258,797 | - | - | - | - |
| Total receipts | 10,100 | 94,257 | 9,252 | 466,540 | 33,139 | 20,153 | 15,000 | - |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | 376,107 | 23,526 | 20,000 | 10,883 | - |
| Supplies | - | - | - | 5,558 | 1,124 | - | - | - |
| Other services and charges | - | - | - | 45,206 | 6,182 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 37,638 | - | - | - | - |
| Other disbursements | 10,100 | 30,702 | 12,168 | 20,932 | - | - | 2,469 | 1,148 |
| Total disbursements | 10,100 | 30,702 | 12,168 | 485,441 | 30,832 | 20,000 | 13,352 | 1,148 |
| Excess (deficiency) of receipts over disbursements | - | 63,555 | (2,916) | (18,901) | 2,307 | 153 | 1,648 | (1,148) |
| Cash and investments - ending | \$ - | \$ 105,198 | \$ 1,000 | \$ (83,063) | \$ 56,613 | \$ 8,188 | \$ 4,054 | \$ 94 |

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

| | Adult Protective Services | Daviess County Park Board | Sheriff Law Enforce. Cont. Ed. | Community Corrections Proj. Inc. | West Boggs | West Boggs Donation Fund | Park Non-Revert. Capital | TIF Capital Projects - GPC Redev. |
|--|---------------------------------|------------------------------------|--|---|---------------|-----------------------------------|--------------------------------|--|
| Cash and investments - beginning | \$ (15,520) | \$ 2,119 | \$ 1,552 | \$ 140,996 | \$ 30,036 | \$ 3,189 | \$ 14,340 | \$ 449,469 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | 507,194 |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 120,043 | - | - | - | - | - | - | - |
| Charges for services | - | - | - | 89,230 | 1,033,503 | - | 2,133 | - |
| Fines and forfeits | - | - | 3,442 | - | - | - | - | - |
| Other receipts | - | - | - | 20,969 | 6,111 | - | - | - |
| Total receipts | 120,043 | - | 3,442 | 110,199 | 1,039,614 | - | 2,133 | 507,194 |
| Disbursements: | | | | | | | | |
| Personal services | 95,719 | - | - | 129,398 | 423,256 | - | - | - |
| Supplies | 88 | - | - | - | 89,027 | - | - | - |
| Other services and charges | 7,522 | - | - | - | 389,391 | - | - | 304,800 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 80,347 | - | - | - |
| Other disbursements | - | - | 2,720 | 252 | 11,422 | - | 526 | - |
| Total disbursements | 103,329 | - | 2,720 | 129,650 | 993,443 | - | 526 | 304,800 |
| Excess (deficiency) of receipts over disbursements | 16,714 | - | 722 | (19,451) | 46,171 | - | 1,607 | 202,394 |
| Cash and investments - ending | \$ 1,194 | \$ 2,119 | \$ 2,274 | \$ 121,545 | \$ 76,207 | \$ 3,189 | \$ 15,947 | \$ 651,863 |

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

| | TIF Capital Projects - Westgate | Donations - Rescue Boat | Donations - New Jail | Donations - Training Dog | Donation - Computer Equipment | Donations - Car Seat Safety | Jury Fee | Pre-Trial Diversion Prog. Fee |
|---|--|-------------------------------|----------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------|--|
| Cash and investments - beginning | \$ 41,812 | \$ 5,377 | \$ 295 | \$ 1,806 | \$ 3,000 | \$ 703 | \$ 48,652 | \$ 121,571 |
| Receipts: | | | | | | | | |
| Taxes | 83,785 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 3,650 | 66,625 |
| Other receipts | - | - | - | - | 500 | - | - | 3,397 |
| Total receipts | 83,785 | - | - | - | 500 | - | 3,650 | 70,022 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 19,089 |
| Supplies | - | - | - | - | - | - | - | 9,081 |
| Other services and charges | 1,300 | - | - | - | - | - | - | 17,753 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | 13,813 |
| Other disbursements | - | 255 | - | - | - | - | - | 4,155 |
| Total disbursements | 1,300 | 255 | - | - | - | - | - | 63,891 |
| Excess (deficiency) of receipts over disbursements | 82,485 | (255) | - | - | 500 | - | 3,650 | 6,131 |
| Cash and investments - ending | \$ 124,297 | \$ 5,122 | \$ 295 | \$ 1,806 | \$ 3,500 | \$ 703 | \$ 52,302 | \$ 127,702 |

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

| | City User Fees - Deferral | Elnora Users Fees - Deferral | TIF Capital Projects - Legends | Treasurer | Prosecuting Attorney Trust | Reassessment - 2017 | ARRA State Broadband Data and Development Grant | Totals |
|--|------------------------------------|---------------------------------------|---|------------|----------------------------------|------------------------|---|---------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 28,794 | \$ 492,372 | \$ 1,808 | \$ 1,719,863 | \$ 1,000 | \$ 32,805,320 |
| Receipts: | | | | | | | | |
| Taxes | - | - | 25,554 | - | - | 202,098 | - | 25,611,285 |
| Licenses and permits | - | - | - | - | - | - | - | 130,980 |
| Intergovernmental receipts | - | - | - | - | - | 17,830 | - | 8,040,058 |
| Charges for services | - | - | - | - | - | - | - | 3,830,675 |
| Fines and forfeits | 8,690 | 440 | - | - | - | - | - | 472,181 |
| Other receipts | - | - | - | 770,540 | 43,074 | 3,268 | - | 27,719,124 |
| Total receipts | 8,690 | 440 | 25,554 | 770,540 | 43,074 | 223,196 | - | 65,804,303 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | 128,558 | - | 12,322,133 |
| Supplies | - | - | - | - | - | 3,356 | - | 2,319,077 |
| Other services and charges | - | - | 1,300 | - | - | 107,668 | - | 4,162,095 |
| Debt service - principal and interest | - | - | - | - | - | - | - | 1,538,844 |
| Capital outlay | - | - | - | - | - | 177,067 | - | 2,920,784 |
| Other disbursements | 8,800 | 440 | - | 492,371 | 44,341 | - | - | 39,729,852 |
| Total disbursements | 8,800 | 440 | 1,300 | 492,371 | 44,341 | 416,649 | - | 62,992,785 |
| Excess (deficiency) of receipts over disbursements | (110) | - | 24,254 | 278,169 | (1,267) | (193,453) | - | 2,811,518 |
| Cash and investments - ending | \$ (110) | \$ - | \$ 53,048 | \$ 770,541 | \$ 541 | \$ 1,526,410 | \$ 1,000 | \$ 35,616,838 |

DAVISS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 277,260</u> | <u>\$ 660,011</u> |

DAVISS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|-----------------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Daviess County Economic Development Foun | Economic Development | \$ 191,000 | 9/29/2011 | 2/1/2026 |
| Caterpillar Financial Services Corporation | (2) 2013 Cat Graders | 49,894 | 7/8/2013 | 9/30/2016 |
| Caterpillar Financial Services Corporation | M316D Cat Wheeled Excavator | 23,838 | 6/1/2014 | 8/1/2019 |
| Caterpillar Financial Services Corporation | Cat Grader | 25,475 | 8/25/2014 | 9/30/2017 |
| Daviess County Building Corporation | Jail Construction | 910,000 | 9/30/2002 | 1/15/2028 |
| Kansas State Bank of Manhattan | Digital Voice Recording Equipment | 7,315 | 6/7/2013 | 6/5/2017 |
| AT&T Capital Services | E911 Equipment | <u>121,200</u> | 8/9/2005 | 6/1/2015 |
| Total governmental activities | | <u>1,328,722</u> | | |
| Total of annual lease payments | | <u>\$ 1,328,722</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|--|--------------------------------|---|
| Governmental activities: | | | |
| Revenue bonds | Fund EG&G Project Westgate Economic Development Area | \$ 1,015,000 | \$ 186,487 |
| Revenue bonds | Fund Olon Project east of the City of Washington | 2,305,000 | 440,863 |
| Revenue bonds | GPC Area 1 Economic Development Area | 1,890,491 | 1,482,000 |
| Revenue bonds | Economic Development Revenue Bond, Series 2014 (GPC Project) | <u>1,900,000</u> | - |
| Total governmental activities | | <u>7,110,491</u> | <u>2,109,350</u> |
| Totals | | <u>\$ 7,110,491</u> | <u>\$ 2,109,350</u> |

DAVIESS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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

| | Ending Balance |
|-----------------------------------|-------------------|
| Governmental activities: | |
| Land | \$ 679,286 |
| Infrastructure | 100,200,143 |
| Buildings | 17,026,304 |
| Improvements other than buildings | 33,796,622 |
| Machinery, equipment and vehicles | 8,282,168 |
| Total governmental activities | 159,984,523 |
| Total capital assets | \$ 159,984,523 |

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF DAVIESS COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Daviess County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2014.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 19, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

DAVIESS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|---|---------------------------|---|---------------------------------|---|
| <u>Department of Commerce</u> | | | | | |
| ARRA - State Broadband Data and Development Grant Program State Broadband Data and Development Program | Indiana Office of Technology | 11.558 | 067BROADBAND000 | \$ - | \$ 2,000 |
| Total - Department of the Interior | | | | - | 2,000 |
| <u>Department of the Interior</u> | | | | | |
| <u>Fish and Wildlife Cluster</u> | | | | | |
| Wildlife Restoration and Basic Hunter Education Wildlife Restoration and Basic Hunter Education | Indiana Department of Natural Resources | 15.611 | 300FW1A22D46000 | - | 1,544 |
| Total - Fish and Wildlife Cluster | | | | - | 1,544 |
| Total - Department of the Interior | | | | - | 1,544 |
| <u>Department of Justice</u> | | | | | |
| ARRA - Public Safety Partnership and Community Policing Grants Public Safety Partnership and Community Policing Grants | Direct grant | 16.710 | FY 2014 | - | 20,422 |
| Equitable Sharing Program Sheriff Federal Enforcement Prosecutor Federal Enforcement | Direct grant | 16.922 | FY 2014 FY 2014 | - | 94,257 9,252 |
| Total - Equitable Sharing Program | | | | - | 103,509 |
| Total - Department of Justice | | | | - | 123,931 |
| <u>Department of Transportation</u> | | | | | |
| <u>Highway Planning and Construction Cluster</u> | | | | | |
| Highway Planning and Construction Cannelburg Phase I Cannelburg Phase II Cannelburg Phase III Cannelburg Right-of-Way Services Bridge Inspections - 2011/2013 Phase II | Indiana Department of Transportation | 20.205 | A249-10-320725, DES 0300047 A249-12-320424, DES 1005974 A249-14-320806, DES 1383329 A249-12-320424, DES 1005974 A249-12-320083A | - | 321,880 380,448 1,020 525,632 28,294 |
| Total - Highway Planning and Construction | | | | - | 1,257,274 |
| Total - Highway Planning and Construction Cluster | | | | - | 1,257,274 |
| Airport Improvement Program Airport Improvement Program | Direct grant | 20.106 | 3-18-00086-13 3-18-00086-14 | - | 14,199 35,077 |
| Total - Airport Improvement Program | | | | - | 49,276 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants LEPC | Indiana Department of Homeland Security | 20.703 | C44P-4-447B | - | 5,697 |
| Total - Department of Transportation | | | | - | 1,312,247 |
| <u>Department of Health and Human Services</u> | | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Preparedness | Indiana State Department of Health | 93.074 | A70-4-0532208 | - | 23,526 |
| Child Support Enforcement ARRA - County Clerk's Expense County Prosecutor's Expense Clerk's Expense Court Expense Indirect Cost Collection Incentives Prosecutor Collection Incentives Clerk Collection Incentives County | Indiana Department of Child Services | 93.563 | FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 FY 2014 | - | 8,207 130,505 43,246 23,032 63,691 3,498 380 9,100 |
| Total - Child Support Enforcement | | | | - | 281,659 |
| Total - Department of Health and Human Services | | | | - | 305,185 |
| <u>Department of Homeland Security</u> | | | | | |
| Boating Safety Financial Assistance Boater Safety Education | Indiana Department of Natural Resources | 97.012 | 300LE1BOATGR14 | - | 7,880 |
| Emergency Management Performance Grants Emergency Management Performance Grants | Indiana Department of Homeland Security | 97.042 | C44P-4-351B C44P-5-015B | - | 5,180 21,148 |
| Total - Emergency Management Performance Grants | | | | - | 26,328 |
| Total - Department of Homeland Security | | | | - | 34,208 |
| Total federal awards expended | | | | \$ - | \$ 1,779,115 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DAVIESS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

DAVISS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

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. . . ."

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

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

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.

DAVISS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

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

Effect

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

Views of Responsible Officials

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

FINDING 2014-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

There was a lack of segregation of duties within the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting. The Clerk had not separated incompatible activities related to cash and investments or disbursements.

Cash and Investments - Individuals with responsibilities for receipting and disbursing funds also performed the monthly bank reconciliations. There was no indication of a review, oversight, or approval process.

Disbursements - Individuals with responsibility for disbursing funds had complete control over the disbursements function. The same individuals who were responsible for preparation of checks also used the Clerk's signature stamp to sign those checks authorizing payment. There was no indication of a review, oversight, or approval process.

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:

DAVISS 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. . . ."

Cause

Management of the County had not established a proper system of internal control over the Clerk's cash and investments or disbursements.

Effect

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

Views of Responsible Officials

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

FINDING 2014-003 - FINANCIAL TRANSACTIONS AND REPORTING

Condition

There were deficiencies in the internal control system of the County Auditor and the Board of County Commissioners related to financial transactions and reporting regarding economic development activities. Adequate controls were not in place to ensure that contracts and agreements entered into by the County were adhered to and that disbursements for economic development activities had adequate documentation to ensure the funding was used for their intended purposes.

Loan Agreement

The County entered into a loan agreement with Daviess County Economic Development Foundation, Inc (Foundation), a not-for-profit entity, on June 1, 2006, to lend the \$5,125,000 proceeds of the Taxable Economic Development Income Tax Revenue Bonds of 2006, Series A and B to the Foundation. The loan agreement states: "The Series 2006 Bonds issued under the Indenture will be payable solely out of: (i) the payments to be made by the Borrower on the Series 2006 Notes and any other notes issued hereunder; (ii) the City Annual Appropriation, the County EDIT Pledge, junior and subordinate to the 2005 Bonds, and County Revenues . . . ; and (iii) Bond proceeds and proceeds of condemnation and insurance." The Bond Purchase Agreement dated June 22, 2006, also indicates in subsection (1)(c)(5): ". . . the Bonds are payable from loan repayments from the Borrower under the Loan Agreement, offset by available County EDIT Pledge, County Revenues and City Annual Appropriation, to the extent available."

DAVISS COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

There was no evidence that the Foundation made any loan payments to the County throughout the duration of the agreement in accordance with the Loan Agreement referred to above. The County paid off the 2006 Series A and B Bonds early on March 30, 2017, using County General funds in the amount of \$2,196,073.

Disbursement Documentation

The Board of County Commissioners and the County Auditor approved and processed disbursements to several not-for-profit entities for economic development activities without adequate documentation to ensure the funds were spent for their intended uses. Disbursements were made in 2014 to the following entities without proper documentation:

| | |
|---|-------------------|
| Daviess County Economic Development Corporation (Corporation) | \$ 99,640 |
| Daviess County Economic Development Foundation (Foundation) | 182,500 |
| Daviess County Revolving Loan Corporation | 225,000 |
| Daviess County Economic Development Commission (Commission) | <u>45,000</u> |
| Total Disbursed without Adequate Supporting Documentation | <u>\$ 552,140</u> |

All the entities noted above maintained the same mailing and business address so all payments went to the same business location. There were no contracts, invoices, or other documentation to indicate what the payments to the Revolving Loan Corporation and the Commission were for. Additionally, the check issued to the Commission was cashed by the Corporation.

The County provided a contract with the Corporation and Foundation. However, both contracts provided were exactly the same, including the services to be provided, date signed, and signatures of officers. The claims for payment submitted to the County Auditor and approved by the Board of County Commissioners included invoices from the Corporation and the Foundation, but the invoices were not itemized and only included a time period for the invoice and a total amount due. The contract (as noted below) stated that the invoice shall itemize hours expended by each category of employee.

Criteria

Each contract had specific wording for submitting invoices for payment as follows:

"The Foundation (or Corporation) shall submit invoices to Daviess County for the services performed on a periodic basis, not more often than monthly, utilizing claim forms acceptable to the Indiana State Board of Accounts and Daviess County Auditor, itemizing the number of hours expended by each category of employees set forth in Exhibit A."

"The Corporation shall submit invoices to Daviess County for the services performed on a periodic basis, not more often than monthly, utilizing claim forms acceptable to the Indiana State Board of Accounts and Daviess County Auditor, itemizing the number of hours expended by each category of employees set forth in Exhibit A."

Exhibit A in both contracts specified the positions and hourly rates of employees as Executive Director, \$95 per hour; Engineer, \$75 per hour; and Administrative Assistant, \$24.50 per hour.

DAVISS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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

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

Cause

Management of the County had not established a proper system of internal control over financial activities regarding economic development activities.

Effect

The failure to establish controls enabled noncompliance with the contracts to remain undetected.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

Auditor of Daviess County

Patty Ball

Daviess County Courthouse

200 East Walnut - Washington, IN 47501

Office (812) 254-8662

Fax (812) 254-8697

E-Mail auditor@daviess.org

CORRECTIVE ACTION PLAN

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

Contact Person Responsible for Corrective Action: Patricia K. Ball


Contact Phone Number: 812.254.8662

Views of Responsible Official:

Description of Corrective Action Plan:

Controls are to be reviewed, additional communication with the departments receiving funds to develop a better awareness specifically in the reporting process, along with some procedural changes in receiving and posting the EFT's where grants are concerned. Additional education on how to get the proper information when federal monies are received to help identify them properly for reporting purposes.

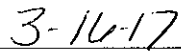
Anticipated Completion Date: Continual effort will be made to increase our accuracy in reporting the changing Grant responsibilities. We anticipate these measures to be complete by 2/28/2018.



(Signature)



(Title)



(Date)

Clerk of the Circuit Court

49th Judicial Circuit



Janice M. Williams

Courthouse – 200 E. Walnut Street
P.O. Box 739
Washington, IN 47501

CORRECTIVE ACTION PLAN

FINDING 2014-002 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS REPORTING

Contact Person Responsible for Corrective Action: Janice M. Williams
Contact Phone Number: 812-254-8690

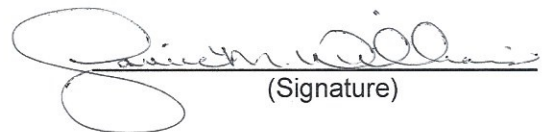
Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: In regard to the Internal Controls Over Financial Transactions, I immediately took steps to implement more effective internal controls within our office. I have a Superior Court deputy clerk check out and balance the drawer of the Circuit Court side of the office each day and a Circuit Court deputy clerk checks out and balances the drawer of the Superior Court side each day. I have a deputy clerk who has not receipted in the ISETS system check out and balance that drawer each day and one of the deputy clerks puts the bank deposit together. I hand carry the bank deposit to the bank each day or one of the deputy clerks who has not been involved in any part of the checking out process for the day will take the deposit to the bank. We are also documenting on the deposit ticket when it comes back from the bank who took the deposit on that day.

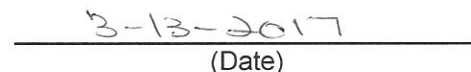
Each day that checks are printed in the office, either myself or one of the deputy clerks will check the report against the checks to make sure it is correct before the checks are issued. We date and initial the report showing that it has been reviewed and is in agreement.

In balancing for each month on our trust and ISETS system, I am reviewing the statements and documenting in red the date and my initials showing that I am in agreement with the balancing for that month. I review and sign the report that is prepared for the Auditor each month and I also review and sign the report that is prepared for the State Auditor every six months. I also authorize the check being issued to the State Auditor as it is now done through an electronic funds transfer.

Anticipated Completion Date: All of the above has been implemented as of February 10, 2017.


(Signature)


(Title)


(Date)

Child Support / Traffic
812-254-8664

Criminal / Small Claims
812-254-8669

Fax
812-254-8698

Voter Registration
812-254-8679

BOARD OF DAVISS COUNTY COMMISSIONERS

200 E. WALNUT STREET
WASHINGTON, IN 47501
PHONE: 812-254-8662 FAX: 812-254-8697

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Nathan Gabhart, President Daviess County BOC

Contact Phone Number: 812-259-1703

Views of Responsible Official: As a new commissioner in January 2015, I have voiced similar concerns with how these contracts have been administered and have voted against or abstained from approving the claims. The lack of documentation of services being rendered, the number of hours involved and the duplicity of the two contracts have been concerns of mine from my first awareness of the contracts existence.

Description of Corrective Action Plan: I have asked the DCEDC/F a number of times, and have shown them examples of other Counties, to present more documentation to the Commissioners in order to ensure the Scopes of Services are being rendered and more importantly the return on investment from those services. Unfortunately, this has yet to be done. Going forward, the corrective action needs to entail:

1. Proper chain of Command
 - DCEDC/F must present the proper documentation to the Commissioners in a public meeting for claim approval.
 - DCEDC/F should not seek approval from the Council for contracts with the County, since this is a Commissioner responsibility. The funds have already been appropriated by the Council therefore the commissioners should be the final authority.
2. Documentation provided to the commissioners, at a minimum should be the final authority.
 - Detailed list of activities and hourly rates (similar to an attorney bill)
3. Current duplicate contracts with the DCEDC/F have been terminated.

Anticipated Completion Date: January 2018

Nathan Salsat
(Signature)

President, Commission
(Title)

9-19-17
(Date)

Auditor of Daviess County

Patty Ball

Daviess County Courthouse

200 East Walnut - Washington, IN 47501

Office (812) 254-8662 Fax (812) 254-8697 E-Mail auditor@daviess.org

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Patricia K Ball, Auditor

Contact Phone Number: 812-254-8662

Views of Responsible Official:

The Auditor's office paid these claims under the direction from the Daviess County Board of Commissioners. The claim/claims were reviewed and signed by the President of the Board of Commissioners at the time the claims were submitted. The process of claims was followed by the Auditor's office with the claim docket presentation for review by the Daviess County Board of Commissioners.

Description of Corrective Action Plan:

The claims process will be reviewed with the Commissioners. The Auditor's office will review contract language more closely when reviewing the submission of claims but ultimately as we do not have the authority to deny or pay said claims, will depend on the review of all claims submitted and the direction from the Commissioners to final authority as to payments made.

Anticipated Completion Date: January 2018

Patricia K. Ball
(Signature)

Auditor
(Title)

9-19-2017
(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/>.