

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

ANNUAL FINANCIAL REPORT

2010

ORANGE COUNTY, INDIANA



**FILED**  
07/25/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Diann Mathers	01-01-09 to 12-31-12
Treasurer	Sandy Hill	01-01-09 to 12-31-12
Clerk	Roger E. Purkhiser	01-01-09 to 12-31-12
Sheriff	Richard W. Dixon	01-01-07 to 12-31-14
Recorder	Terry Nicholson	01-01-09 to 12-31-12
President of the Board of County Commissioners	Donald R. Crockett	01-01-10 to 12-31-11
President of the County Council	John Noblitt Barbara Gilliatt	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

We have audited the accompanying financial statement of Orange County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 7, 2011, 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 and should be considered in assessing the results of our audit.

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

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 7, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

We have audited the financial statement of Orange County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 7, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 7, 2011

FINANCIAL STATEMENT(S)

ORANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
Accident Report	\$ 857	\$ 2,158	\$ 2,158	\$ 857
Administrative Fee	100	-	-	100
Adult Probation #2	136,539	147,405	133,767	150,177
Adult Drug Testing	30	4,775	4,625	180
Alternative Dispute Resolution	10,315	3,995	-	14,310
American Family Insurance	56	7,601	7,539	118
Auditor's Plat Book Perpetuation	28,922	6,870	8,943	26,849
AUL Retirement	-	12,252	12,252	-
Boston Mutual Life Insurance	-	6,950	6,950	-
Broker Dental/Vision	58	7,602	7,602	58
Children With Special Health Needs	-	419	419	-
City And Town Court Costs	51,082	6,319	-	57,401
Clerk's Records Perpetuation	9,475	9,268	3,148	15,595
Clerk's Trust	544,245	1,625,119	1,717,330	452,034
County Supplemental Public Defender Services	5,301	2,093	-	7,394
County Sex And Violent Offender	2,313	1,799	578	3,534
Colonial Life	-	1,727	1,727	-
Commissary	67,331	109,359	115,798	60,892
Community Development Block	-	518,817	518,817	-
Community Building	-	52,860	52,110	750
Conseco Insurance	269	8,361	8,361	269
Coroners Continuing Education	204	1,631	1,682	153
County Misdemeanant	39,940	13,386	17,153	36,173
County Drug Fund-Probation	22,687	4,625	2,773	24,539
County Excess Levy	2	7,496	-	7,498
County French Lick Casino Wagering And Admission	1,993,837	1,632,014	1,679,001	1,946,850
Criminal Justice Federal	(802)	802	-	-
Cumulative Capital Development	62,254	156,335	168,806	49,783
Cumulative Bridge	521,829	499,087	318,320	702,596
Deferred Compensation	-	3,063	3,063	-
Drug Free Community	2,527	24,645	25,302	1,870
Drug Testing Fund Probation	548	-	-	548
Education Plate	-	788	713	75
EMA Donation	154	-	-	154
Emergency Telephone System	78,603	254,268	340,629	(7,758)
Excise Tax Allocations	-	602,346	602,346	-
Final HEA 1001-2007 2008 PTRC	-	45,170	45,170	-
Fines And Forfeitures	2,710	7,745	8,976	1,479
Firearms Training	18,748	9,181	9,640	18,289
French Lick EDA	-	1,103,927	1,103,927	-
French Lick Airport Road	-	167,587	133,974	33,613
Garnishment	-	21,186	21,164	22
GED Grant	1	-	-	1
General	693,823	4,339,631	4,468,248	565,206
Gift Fund-Probation	1,573	-	-	1,573
HEA Homestead Credit	2,011	80,565	81,495	1,081
Health	21,734	183,241	135,329	69,646
Health Maintenance	57,398	33,139	30,233	60,304
Highway	444,718	1,704,950	1,453,325	696,343
Homeland Security Grant	-	14,780	14,780	-
Hoosier Hills Pact	-	27,766	27,766	-
Hospital Care Of Indigent	-	962	962	-
Identification Security Protection	32,854	6,908	-	39,762
Impact	2	-	-	2
Indiana Housing Authority	-	75,492	75,492	-
Indiana Region 15	1,136	14,070	13,423	1,783
Indiana Railway Grant	100	-	-	100
Inheritance Tax	103,698	205,912	237,232	72,378
Interstate Compact Fee	-	75	75	-
ISETS	4,146	552,420	552,951	3,615
Juvenile Probation	1,412	8,310	5,228	4,494

The notes to the financial statement(s) are an integral part of this statement.

ORANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Juvenile Probation User Fees	15	4,990	4,810	195
Law Enforcement Continuing Education	107	-	98	9
Lease Rental	5,523	-	-	5,523
Local Road And Street	56,854	178,165	162,379	72,640
Local Emergency Planning And Right To Know	13,940	3,053	550	16,443
Medical Assistance To Wards	-	37	37	-
Operation Pullover	1,383	2,997	2,997	1,383
Orange County Economic Development	163,411	475,895	464,175	175,131
Overweight Vehicle Fine	-	20	20	-
Parks And Recreation	14,677	25,025	5,507	34,195
Payroll Withholding Police Pension	2,495	25,671	24,881	3,285
Pekin Life Insurance	-	11,463	11,224	239
Pre-Paid Legal, Inc	-	1,033	1,033	-
Property Reassessment	598,483	120,659	254,867	464,275
Prosecutor Drug Investigation	1,038	-	250	788
Rainy Day	600,012	184,203	-	784,215
Recorder	5	69,138	69,138	5
Recorder's Records Perpetuation	36,193	10,664	11,897	34,960
Riverboat Wagering Tax	214,620	1,522,892	1,528,842	208,670
Riverboat Admissions Tax	-	944,018	944,018	-
Road Grant	(36,805)	-	-	(36,805)
Rural Development Retainage Account	-	192,720	47,901	144,819
Sewer Tax	761	568	761	568
Sheriff Donations	7,738	7,370	6,987	8,121
Sheriff Walmart Grant	188	-	-	188
Sheriff	-	52,964	51,699	1,265
Sheriff's Inmate Trust	8,855	152,681	152,206	9,330
Sheriff's Pension	782,216	114,062	41,879	854,399
SIHO Health Insurance	4,065	906,231	862,507	47,789
Special Vehicle Inspection	52	450	-	502
Special Death Benefit	1,768	2,283	2,997	1,054
State Sales Disclosure Fee	20,084	3,315	5,802	17,597
State Mortgage Fee	3,292	1,809	1,785	3,316
Surplus Tax	16,827	20,257	16,452	20,632
Surveyor's Corner Perpetuation	26,145	5,905	4,725	27,325
Tax Sale Surplus	228,563	8,348	157,045	79,866
Tax Sale Redemption	1,090	145,085	146,175	-
Tax Distribution	3,452	14,289,602	14,293,054	-
Tourism	256,834	805,626	675,000	387,460
Treasurer	246,332	13,862,454	13,779,144	329,642
Truck Hauling Permits	1,028	825	-	1,853
Unemployment	1,842	12,652	12,652	1,842
USDA Rural Development Block Grant	-	2,921,385	2,921,385	-
User-Drug Treatment Program	149,417	70,941	139,680	80,678
User-Jury Duty	319	1,859	1,588	590
User-Law Enforcement Education	32,903	2,461	381	34,983
User-Pre-Trial Diversion	49,647	41,556	52,812	38,391
User Prosecutor Drug Investigation	-	3,201	3,200	1
West Baden TIF	-	147,394	147,394	-
Wireless Emergency 911	82,763	92,305	14,439	160,629
Withholding PERF	74,961	311,506	301,857	84,610
Withholding Federal Tax	-	255,685	255,685	-
Withholding State Tax	-	162,917	162,917	-
Withholding Social Security Tax	-	526,515	526,515	-
Wolfe Cemetery	10,000	10,340	10,340	10,000
Totals	<u>\$ 8,647,833</u>	<u>\$ 53,052,447</u>	<u>\$ 52,464,989</u>	<u>\$ 9,235,291</u>

The notes to the financial statement(s) are an integral part of this statement.

ORANGE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

ORANGE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

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

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

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are 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 statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

ORANGE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

ORANGE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(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, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent 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 PERF 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.

PERF 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:

ORANGE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Orange County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	Accident Report	Administrative Fee	Adult Probation #2	Adult Drug Testing	Alternative Dispute Resolution	American Family Insurance	Auditor's Plat Book Perpetuation
Cash and investments - beginning	\$ 857	\$ 100	\$ 136,539	\$ 30	\$ 10,315	\$ 56	\$ 28,922
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,550	-	-	-	-	-	6,200
Fines and forfeits	-	-	147,405	-	3,995	-	-
Other receipts	608	-	-	4,775	-	7,601	670
Total receipts	2,158	-	147,405	4,775	3,995	7,601	6,870
Disbursements:							
Personal services	1,935	-	109,511	-	-	-	4,088
Supplies	-	-	3,041	-	-	-	-
Other services and charges	-	-	21,215	-	-	-	4,855
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	223	-	-	4,625	-	7,539	-
Total disbursements	2,158	-	133,767	4,625	-	7,539	8,943
Excess (deficiency) of receipts over disbursements	-	-	13,638	150	3,995	62	(2,073)
Cash and investments - ending	\$ 857	\$ 100	\$ 150,177	\$ 180	\$ 14,310	\$ 118	\$ 26,849

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	AUL Retirement	Boston Mutual Life Insurance	Broker Dental/Vision	Children With Special Health Needs	City And Town Court Costs	Clerk's Records Perpetuation	Clerk's Trust
Cash and investments - beginning	\$ -	\$ -	\$ 58	\$ -	\$ 51,082	\$ 9,475	\$ 544,245
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,191	-
Other receipts	12,252	6,950	7,602	419	6,319	5,077	1,625,119
Total receipts	12,252	6,950	7,602	419	6,319	9,268	1,625,119
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,148	-
Other disbursements	12,252	6,950	7,602	419	-	-	1,717,330
Total disbursements	12,252	6,950	7,602	419	-	3,148	1,717,330
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,319	6,120	(92,211)
Cash and investments - ending	\$ -	\$ -	\$ 58	\$ -	\$ 57,401	\$ 15,595	\$ 452,034

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Supplemental Public Defender Services	County Sex And Violent Offender	Colonial Life	Commissary	Community Development Block	Community Building	Conseco Insurance
Cash and investments - beginning	\$ 5,301	\$ 2,313	\$ -	\$ 67,331	\$ -	\$ -	\$ 269
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	165	-	-	-	52,860	-
Fines and forfeits	2,093	1,634	-	-	-	-	-
Other receipts	-	-	1,727	109,359	518,817	-	8,361
Total receipts	<u>2,093</u>	<u>1,799</u>	<u>1,727</u>	<u>109,359</u>	<u>518,817</u>	<u>52,860</u>	<u>8,361</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	428	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	52,110	-
Capital outlay	-	-	-	-	20,041	-	-
Other disbursements	-	150	1,727	115,798	498,776	-	8,361
Total disbursements	<u>-</u>	<u>578</u>	<u>1,727</u>	<u>115,798</u>	<u>518,817</u>	<u>52,110</u>	<u>8,361</u>
Excess (deficiency) of receipts over disbursements	<u>2,093</u>	<u>1,221</u>	<u>-</u>	<u>(6,439)</u>	<u>-</u>	<u>750</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,394</u>	<u>\$ 3,534</u>	<u>\$ -</u>	<u>\$ 60,892</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 269</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Coroners Continuing Education	County Misdemeanant	County Drug Fund-Probation	County Excess Levy	County French Lick Casino Wagering and Admission	Criminal Justice Federal
Cash and investments - beginning	\$ 204	\$ 39,940	\$ 22,687	\$ 2	\$ 1,993,837	\$ (802)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	13,386	-	7,496	-	802
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,631	-	4,625	-	-	-
Other receipts	-	-	-	-	1,632,014	-
Total receipts	<u>1,631</u>	<u>13,386</u>	<u>4,625</u>	<u>7,496</u>	<u>1,632,014</u>	<u>802</u>
Disbursements:						
Personal services	-	-	-	-	11,667	-
Supplies	-	6,717	635	-	-	-
Other services and charges	-	2,436	1,338	-	-	-
Debt service - principal and interest	-	-	800	-	-	-
Capital outlay	-	8,000	-	-	1,476,902	-
Other disbursements	1,682	-	-	-	190,432	-
Total disbursements	<u>1,682</u>	<u>17,153</u>	<u>2,773</u>	<u>-</u>	<u>1,679,001</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(51)</u>	<u>(3,767)</u>	<u>1,852</u>	<u>7,496</u>	<u>(46,987)</u>	<u>802</u>
Cash and investments - ending	<u>\$ 153</u>	<u>\$ 36,173</u>	<u>\$ 24,539</u>	<u>\$ 7,498</u>	<u>\$ 1,946,850</u>	<u>\$ -</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	Deferred Compensation	Drug Free Community	Drug Testing Fund Probation	Education Plate
Cash and investments - beginning	\$ 62,254	\$ 521,829	\$ -	\$ 2,527	\$ 548	\$ -
Receipts:						
Taxes	135,409	-	-	-	-	-
Intergovernmental	20,926	62,777	-	-	-	-
Charges for services	-	30,084	-	-	-	-
Fines and forfeits	-	-	-	24,645	-	-
Other receipts	-	406,226	3,063	-	-	788
Total receipts	<u>156,335</u>	<u>499,087</u>	<u>3,063</u>	<u>24,645</u>	<u>-</u>	<u>788</u>
Disbursements:						
Personal services	-	182,141	-	-	-	-
Supplies	-	32,089	-	-	-	-
Other services and charges	143,554	3,882	-	25,302	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	25,252	32,072	-	-	-	-
Other disbursements	-	68,136	3,063	-	-	713
Total disbursements	<u>168,806</u>	<u>318,320</u>	<u>3,063</u>	<u>25,302</u>	<u>-</u>	<u>713</u>
Excess (deficiency) of receipts over disbursements	<u>(12,471)</u>	<u>180,767</u>	<u>-</u>	<u>(657)</u>	<u>-</u>	<u>75</u>
Cash and investments - ending	<u>\$ 49,783</u>	<u>\$ 702,596</u>	<u>\$ -</u>	<u>\$ 1,870</u>	<u>\$ 548</u>	<u>\$ 75</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	EMA Donation	Emergency Telephone System	Excise Tax Allocations	Final HEA 1001-2007 2008 PTRC	Fines And Forfeitures	Firearms Training
Cash and investments - beginning	\$ 154	\$ 78,603	\$ -	\$ -	\$ 2,710	\$ 18,748
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	45,170	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,745	9,181
Other receipts	-	254,268	602,346	-	-	-
Total receipts	-	254,268	602,346	45,170	7,745	9,181
Disbursements:						
Personal services	-	289,158	-	-	-	-
Supplies	-	310	-	-	-	-
Other services and charges	-	51,161	-	-	7,065	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	602,346	45,170	1,911	9,640
Total disbursements	-	340,629	602,346	45,170	8,976	9,640
Excess (deficiency) of receipts over disbursements	-	(86,361)	-	-	(1,231)	(459)
Cash and investments - ending	\$ 154	\$ (7,758)	\$ -	\$ -	\$ 1,479	\$ 18,289

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	French Lick EDA	French Lick Airport Road	Garnishment	GED Grant	General	Gift Fund-Probation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1	\$ 693,823	\$ 1,573
Receipts:						
Taxes	1,103,927	-	-	-	1,367,380	-
Intergovernmental	-	75,000	-	-	373,948	-
Charges for services	-	92,587	-	-	686,189	-
Fines and forfeits	-	-	-	-	88,177	-
Other receipts	-	-	21,186	-	1,823,937	-
Total receipts	<u>1,103,927</u>	<u>167,587</u>	<u>21,186</u>	<u>-</u>	<u>4,339,631</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	3,222,134	-
Supplies	-	-	-	-	237,586	-
Other services and charges	-	133,974	-	-	843,024	-
Debt service - principal and interest	-	-	-	-	25,382	-
Capital outlay	-	-	-	-	37,282	-
Other disbursements	1,103,927	-	21,164	-	102,840	-
Total disbursements	<u>1,103,927</u>	<u>133,974</u>	<u>21,164</u>	<u>-</u>	<u>4,468,248</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>33,613</u>	<u>22</u>	<u>-</u>	<u>(128,617)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 33,613</u>	<u>\$ 22</u>	<u>\$ 1</u>	<u>\$ 565,206</u>	<u>\$ 1,573</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	HEA Homestead Credit	Health	Health Maintenance	Highway	Homeland Security Grant	Hoosier Hills Pact
Cash and investments - beginning	\$ 2,011	\$ 21,734	\$ 57,398	\$ 444,718	\$ -	\$ -
Receipts:						
Taxes	-	91,401	-	-	-	-
Intergovernmental	80,565	30,646	33,139	1,548,812	-	-
Charges for services	-	43,410	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,784	-	156,138	14,780	27,766
Total receipts	<u>80,565</u>	<u>183,241</u>	<u>33,139</u>	<u>1,704,950</u>	<u>14,780</u>	<u>27,766</u>
Disbursements:						
Personal services	-	106,266	27,285	1,055,688	-	-
Supplies	-	9,639	2,105	197,882	-	-
Other services and charges	-	13,450	843	199,109	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,974	-	646	-	-
Other disbursements	81,495	-	-	-	14,780	27,766
Total disbursements	<u>81,495</u>	<u>135,329</u>	<u>30,233</u>	<u>1,453,325</u>	<u>14,780</u>	<u>27,766</u>
Excess (deficiency) of receipts over disbursements	<u>(930)</u>	<u>47,912</u>	<u>2,906</u>	<u>251,625</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,081</u>	<u>\$ 69,646</u>	<u>\$ 60,304</u>	<u>\$ 696,343</u>	<u>\$ -</u>	<u>\$ -</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hospital Care Of Indigent	Identification Security Protection	Impact	Indiana Housing Authority	Indiana Region 15	Indiana Railway Grant
Cash and investments - beginning	\$ -	\$ 32,854	\$ 2	\$ -	\$ 1,136	\$ 100
Receipts:						
Taxes	-	-	-	-	12,187	-
Intergovernmental	-	-	-	75,492	1,883	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,908	-	-	-	-
Other receipts	962	-	-	-	-	-
Total receipts	962	6,908	-	75,492	14,070	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	13,423	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	962	-	-	75,492	-	-
Total disbursements	962	-	-	75,492	13,423	-
Excess (deficiency) of receipts over disbursements	-	6,908	-	-	647	-
Cash and investments - ending	\$ -	\$ 39,762	\$ 2	\$ -	\$ 1,783	\$ 100

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Inheritance Tax	Interstate Compact Fee	ISETS	Juvenile Probation	Juvenile Probation User Fees	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 103,698	\$ -	\$ 4,146	\$ 1,412	\$ 15	\$ 107
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	3,500	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,810	-	-
Other receipts	205,912	75	552,420	-	4,990	-
Total receipts	<u>205,912</u>	<u>75</u>	<u>552,420</u>	<u>8,310</u>	<u>4,990</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,669	-	98
Other services and charges	-	-	-	3,559	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	237,232	75	552,951	-	4,810	-
Total disbursements	<u>237,232</u>	<u>75</u>	<u>552,951</u>	<u>5,228</u>	<u>4,810</u>	<u>98</u>
Excess (deficiency) of receipts over disbursements	<u>(31,320)</u>	<u>-</u>	<u>(531)</u>	<u>3,082</u>	<u>180</u>	<u>(98)</u>
Cash and investments - ending	<u>\$ 72,378</u>	<u>\$ -</u>	<u>\$ 3,615</u>	<u>\$ 4,494</u>	<u>\$ 195</u>	<u>\$ 9</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Lease Rental	Local Road And Street	Local Emergency Planning And Right To Know	Medical Assistance To Wards	Operation Pullover	Orange County Economic Development
Cash and investments - beginning	\$ 5,523	\$ 56,854	\$ 13,940	\$ -	\$ 1,383	\$ 163,411
Receipts:						
Taxes	-	-	3,053	-	-	475,895
Intergovernmental	-	171,665	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,500	-	37	2,997	-
Total receipts	-	178,165	3,053	37	2,997	475,895
Disbursements:						
Personal services	-	-	88	-	2,784	-
Supplies	-	30,000	-	-	-	-
Other services and charges	-	19,777	462	-	-	464,175
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	112,602	-	-	-	-
Other disbursements	-	-	-	37	213	-
Total disbursements	-	162,379	550	37	2,997	464,175
Excess (deficiency) of receipts over disbursements	-	15,786	2,503	-	-	11,720
Cash and investments - ending	\$ 5,523	\$ 72,640	\$ 16,443	\$ -	\$ 1,383	\$ 175,131

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Overweight Vehicle Fine	Parks And Recreation	Payroll Withholding Police Pension	Pekin Life Insurance	Pre-Paid Legal, Inc	Property Reassessment
Cash and investments - beginning	\$ -	\$ 14,677	\$ 2,495	\$ -	\$ -	\$ 598,483
Receipts:						
Taxes	-	20,311	-	-	-	90,047
Intergovernmental	-	3,139	-	-	-	13,915
Charges for services	-	1,575	20,331	-	-	-
Fines and forfeits	20	-	5,340	-	-	-
Other receipts	-	-	-	11,463	1,033	16,697
Total receipts	<u>20</u>	<u>25,025</u>	<u>25,671</u>	<u>11,463</u>	<u>1,033</u>	<u>120,659</u>
Disbursements:						
Personal services	-	-	-	-	-	88,775
Supplies	-	349	-	-	-	331
Other services and charges	-	5,158	-	-	-	156,400
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,361
Other disbursements	20	-	24,881	11,224	1,033	-
Total disbursements	<u>20</u>	<u>5,507</u>	<u>24,881</u>	<u>11,224</u>	<u>1,033</u>	<u>254,867</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>19,518</u>	<u>790</u>	<u>239</u>	<u>-</u>	<u>(134,208)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 34,195</u>	<u>\$ 3,285</u>	<u>\$ 239</u>	<u>\$ -</u>	<u>\$ 464,275</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Drug Investigation	Rainy Day	Recorder	Recorder's Records Perpetuation	Riverboat Wagering Tax	Riverboat Admissions Tax
Cash and investments - beginning	\$ 1,038	\$ 600,012	\$ 5	\$ 36,193	\$ 214,620	\$ -
Receipts:						
Taxes	-	180,934	-	-	1,522,892	944,018
Intergovernmental	-	1,315	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	10,664	-	-
Other receipts	-	1,954	69,138	-	-	-
Total receipts	<u>-</u>	<u>184,203</u>	<u>69,138</u>	<u>10,664</u>	<u>1,522,892</u>	<u>944,018</u>
Disbursements:						
Personal services	-	-	-	1,340	-	-
Supplies	-	-	-	9,000	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	250	-	69,138	1,557	1,528,842	944,018
Total disbursements	<u>250</u>	<u>-</u>	<u>69,138</u>	<u>11,897</u>	<u>1,528,842</u>	<u>944,018</u>
Excess (deficiency) of receipts over disbursements	<u>(250)</u>	<u>184,203</u>	<u>-</u>	<u>(1,233)</u>	<u>(5,950)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 788</u>	<u>\$ 784,215</u>	<u>\$ 5</u>	<u>\$ 34,960</u>	<u>\$ 208,670</u>	<u>\$ -</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Road Grant	Rural Development Retainage Account	Sewer Tax	Sheriff Donations	Sheriff Walmart Grant	Sheriff
Cash and investments - beginning	\$ (36,805)	\$ -	\$ 761	\$ 7,738	\$ 188	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	192,720	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	568	7,370	-	52,964
Total receipts	-	192,720	568	7,370	-	52,964
Disbursements:						
Personal services	-	-	-	2,318	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,669	-	-
Other disbursements	-	47,901	761	-	-	51,699
Total disbursements	-	47,901	761	6,987	-	51,699
Excess (deficiency) of receipts over disbursements	-	144,819	(193)	383	-	1,265
Cash and investments - ending	\$ (36,805)	\$ 144,819	\$ 568	\$ 8,121	\$ 188	\$ 1,265

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff's Inmate Trust	Sheriff's Pension	SIHO Health Insurance	Special Vehicle Inspection	Special Death Benefit	State Sales Disclosure Fee
Cash and investments - beginning	\$ 8,855	\$ 782,216	\$ 4,065	\$ 52	\$ 1,768	\$ 20,084
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	450	-	-
Charges for services	-	-	-	-	-	2,260
Fines and forfeits	-	-	-	-	-	-
Other receipts	152,681	114,062	906,231	-	2,283	1,055
Total receipts	<u>152,681</u>	<u>114,062</u>	<u>906,231</u>	<u>450</u>	<u>2,283</u>	<u>3,315</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,557
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	152,206	41,879	862,507	-	2,997	1,245
Total disbursements	<u>152,206</u>	<u>41,879</u>	<u>862,507</u>	<u>-</u>	<u>2,997</u>	<u>5,802</u>
Excess (deficiency) of receipts over disbursements	<u>475</u>	<u>72,183</u>	<u>43,724</u>	<u>450</u>	<u>(714)</u>	<u>(2,487)</u>
Cash and investments - ending	<u>\$ 9,330</u>	<u>\$ 854,399</u>	<u>\$ 47,789</u>	<u>\$ 502</u>	<u>\$ 1,054</u>	<u>\$ 17,597</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Mortgage Fee	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Tax Sale Redemption	Tax Distribution
Cash and investments - beginning	\$ 3,292	\$ 16,827	\$ 26,145	\$ 228,563	\$ 1,090	\$ 3,452
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	5,905	-	-	-
Other receipts	1,809	20,257	-	8,348	145,085	14,289,602
Total receipts	1,809	20,257	5,905	8,348	145,085	14,289,602
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	4,725	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,785	16,452	-	157,045	146,175	14,293,054
Total disbursements	1,785	16,452	4,725	157,045	146,175	14,293,054
Excess (deficiency) of receipts over disbursements	24	3,805	1,180	(148,697)	(1,090)	(3,452)
Cash and investments - ending	\$ 3,316	\$ 20,632	\$ 27,325	\$ 79,866	\$ -	\$ -

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tourism	Treasurer	Truck Hauling Permits	Unemployment	USDA Rural Development Block Grant	User-Drug Treatment Program
Cash and investments - beginning	\$ 256,834	\$ 246,332	\$ 1,028	\$ 1,842	\$ -	\$ 149,417
Receipts:						
Taxes	805,626	-	-	-	-	-
Intergovernmental	-	-	-	-	2,921,385	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	70,541
Other receipts	-	13,862,454	825	12,652	-	400
Total receipts	<u>805,626</u>	<u>13,862,454</u>	<u>825</u>	<u>12,652</u>	<u>2,921,385</u>	<u>70,941</u>
Disbursements:						
Personal services	-	-	-	-	-	121,183
Supplies	-	-	-	-	-	4,427
Other services and charges	675,000	-	-	-	-	11,587
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,703,664	2,450
Other disbursements	-	13,779,144	-	12,652	217,721	33
Total disbursements	<u>675,000</u>	<u>13,779,144</u>	<u>-</u>	<u>12,652</u>	<u>2,921,385</u>	<u>139,680</u>
Excess (deficiency) of receipts over disbursements	<u>130,626</u>	<u>83,310</u>	<u>825</u>	<u>-</u>	<u>-</u>	<u>(68,739)</u>
Cash and investments - ending	<u>\$ 387,460</u>	<u>\$ 329,642</u>	<u>\$ 1,853</u>	<u>\$ 1,842</u>	<u>\$ -</u>	<u>\$ 80,678</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	User-Jury Duty	User-Law Enforcement Education	User-Pre-Trial Diversion	Prosecutor Drug Investigation	West Baden TIF	Wireless Emergency 911
Cash and investments - beginning	\$ 319	\$ 32,903	\$ 49,647	\$ -	\$ -	\$ 82,763
Receipts:						
Taxes	-	-	-	-	147,394	-
Intergovernmental	-	-	-	-	-	23,544
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,859	2,461	40,698	-	-	-
Other receipts	-	-	858	3,201	-	68,761
Total receipts	<u>1,859</u>	<u>2,461</u>	<u>41,556</u>	<u>3,201</u>	<u>147,394</u>	<u>92,305</u>
Disbursements:						
Personal services	-	-	17,254	-	-	14,439
Supplies	-	-	5,923	-	-	-
Other services and charges	-	-	21,058	-	-	-
Debt service - principal and interest	-	-	8,577	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,588	381	-	3,200	147,394	-
Total disbursements	<u>1,588</u>	<u>381</u>	<u>52,812</u>	<u>3,200</u>	<u>147,394</u>	<u>14,439</u>
Excess (deficiency) of receipts over disbursements	<u>271</u>	<u>2,080</u>	<u>(11,256)</u>	<u>1</u>	<u>-</u>	<u>77,866</u>
Cash and investments - ending	<u>\$ 590</u>	<u>\$ 34,983</u>	<u>\$ 38,391</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 160,629</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Withholding PERF	Withholding Federal Tax	Withholding State Tax	Withholding Social Security Tax	Wolfe Cemetery	Totals
Cash and investments - beginning	\$ 74,961	\$ -	\$ -	\$ -	\$ 10,000	\$ 8,647,833
Receipts:						
Taxes	-	-	-	-	-	6,900,474
Intergovernmental	-	-	-	-	-	5,701,675
Charges for services	-	-	-	-	-	937,211
Fines and forfeits	-	-	-	-	-	444,528
Other receipts	311,506	255,685	162,917	526,515	10,340	39,068,559
Total receipts	<u>311,506</u>	<u>255,685</u>	<u>162,917</u>	<u>526,515</u>	<u>10,340</u>	<u>53,052,447</u>
Disbursements:						
Personal services	-	-	-	-	-	5,258,054
Supplies	-	-	-	-	-	541,801
Other services and charges	-	-	-	-	-	2,831,517
Debt service - principal and interest	-	-	-	-	-	86,869
Capital outlay	-	-	-	-	-	4,442,063
Other disbursements	301,857	255,685	162,917	526,515	10,340	39,304,685
Total disbursements	<u>301,857</u>	<u>255,685</u>	<u>162,917</u>	<u>526,515</u>	<u>10,340</u>	<u>52,464,989</u>
Excess (deficiency) of receipts over disbursements	<u>9,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>587,458</u>
Cash and investments - ending	<u>\$ 84,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 9,235,291</u>

ORANGE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 401,370
Infrastructure	2,959,493
Buildings	10,948,340
Machinery and equipment	<u>4,725,609</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 19,034,812</u>

ORANGE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Equipment	\$ 215,463	\$ 137,407
Notes and loans payable	108,082	112,346
Bonds payable:		
General obligation bonds:		
General revenue bond of 2003 - community building	497,609	52,110
Gaming tax revenue bonds of 2008 - courthouse renovation	2,120,000	183,606
General bond of 2008 - highway	<u>414,664</u>	<u>112,602</u>
Total governmental activities debt	<u>\$ 3,355,818</u>	<u>\$ 598,071</u>

ORANGE COUNTY  
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

Compliance

We have audited the compliance of the Orange County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 7, 2011

ORANGE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Housing and Community Development Authority CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	HD-008-006 HD-009-007	\$ 13,853 61,639
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DR2-09-069	<u>2,921,385</u>
Total for federal grant agency			<u>2,996,877</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	07-JB-023	<u>8,725</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	09-JF-018 08-JB-017	14,451 <u>4,590</u>
Total for program			<u>19,041</u>
Total for federal grantor agency			<u>27,766</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	DES #09091326 DES #09091872	30,084 <u>107,179</u>
Total for cluster			<u>137,263</u>
Formula Grants for Other Than Urbanized Areas	20.509	1802729O	168,539
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	1802729C	<u>223,957</u>
Total for program			<u>392,496</u>
Total for federal grantor agency			<u>529,759</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	H1N1 158-67	<u>190</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 158-2	<u>4,579</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		148,854
ARRA - Child Support Enforcement	93.563		<u>3,284</u>
Total for program			<u>152,138</u>
Total for federal grantor agency			<u>156,907</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 1828	<u>74,876</u>
Emergency Management Performance Grants	97.042	C44P-0-308A	<u>9,575</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-0-215A	<u>14,780</u>
Total for federal grantor agency			<u>99,231</u>
Total federal awards expended			<u>\$ 3,810,540</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

ORANGE COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Orange County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grants/State's Program	14.228	\$ 74,592
Juvenile Accountability Block Grants	16.523	8,725
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	19,041
Formula Grants for Other Than Urbanized Areas	20.509	392,496

ORANGE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	CDBG – State-Administered Small Cities Program Cluster
20.509	Formula Grants for Other Than Urbanized Areas
20.509	ARRA – Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

ORANGE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

ORANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 7, 2011, with Diann Mathers, Auditor; Donald R. Crockett, President of the Board of County Commissioners; and Barbara Gilliatt, President of the County Council.