

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

ORANGE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/24/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Diann Mathers William J. Mathers	01-01-09 to 08-14-11 08-15-11 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	01-01-11 to 12-31-14
Recorder	Terry Nicholson	01-01-09 to 12-31-12
President of the Board of County Commissioners	Donald R. Crockett Don Brewer	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Barbara Gilliatt Kermit Lamb	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

We have audited the accompanying financial statement of Orange County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. 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 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 6, 2012, 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets 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.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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

June 6, 2012



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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 ORANGE COUNTY, INDIANA

We have audited the financial statement of Orange County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 6, 2012. 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 THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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, Board of County Commissioners, 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

June 6, 2012

FINANCIAL STATEMENT

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.

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 565,206	\$ 3,771,401	\$ 3,927,744	\$ 408,863
Local Road And Street	72,640	166,715	182,090	57,265
Accident Report	857	1,730	267	2,320
Firearms Training	18,289	5,520	4,438	19,371
Health	69,646	72,624	108,666	33,604
Community Development Block Grant	-	393,001	393,001	-
Law Enforcement Continuing Education	9	-	-	9
Clerk's Records Perpetuation	15,595	4,878	9,831	10,642
Emergency Telephone System	(7,758)	224,272	205,558	10,956
Drug Free Community	1,870	20,910	19,583	3,197
Local Emergency Planning Right To Know	16,443	3,301	1,751	17,993
Parks And Recreation	34,195	5,118	6,984	32,329
95.563 Title IV-D Incentive	-	97,776	41,362	56,414
Recorder's Records Perpetuation	34,960	13,245	5,772	42,433
Health Maintenance	60,304	33,139	42,717	50,726
County Misdemeanant	36,173	15,029	21,741	29,461
95.563 Clerk's ARRA	-	8,421	4,350	4,071
Surveyor's Corner Perpetuation	27,325	6,150	5,175	28,300
Rainy Day	784,215	18,236	575,973	226,478
State Sales Disclosure Fee	17,597	3,365	8,555	12,407
Identification Security Protection	39,762	5,148	-	44,910
95.563 Prosecutor IV-D Incentive	-	23,756	7,108	16,648
Alternative Dispute Resolution	14,310	3,123	1,375	16,058
Reassessment 2015	-	357,514	-	357,514
95.563 Clerk IV-D Incentive	-	18,470	4,828	13,642
Cumulative Capital Development	49,783	161,042	173,157	37,668
Cumulative Bridge	702,596	536,228	485,851	752,973
Orange County Economic Development	175,131	350,626	373,041	152,716
Cumulative Courthouse	5,523	-	-	5,523
City And Town Court Costs	57,401	5,946	-	63,347
Tax Sale Surplus	79,866	69,623	63,045	86,444
Tax Sale Redemption	-	26,305	24,886	1,419
Surplus Tax	20,632	16,794	26,223	11,203
Sales Disclosure State Share	-	1,485	1,220	265
Inheritance Tax	72,378	191,541	189,238	74,681
Special Death Benefit	1,054	1,595	2,589	60
Financial Institution Tax	-	79,359	79,359	-
CVET Agency	-	233,144	233,144	-
CEDIT Distribution	-	597,487	597,487	-
Sex and Violent Offender Administration - State	-	80	70	10
Air Evac	-	2,290	2,290	-
Liberty National	-	1,758	1,758	-
State Settlement	-	116	116	-
OC Public Safety Narrow Banding	-	70,452	-	70,452
Township Tax	-	100,684	100,684	-
Fire District Cumulative Building & Equipment	-	97,978	97,978	-
Park & Town	-	31,210	31,210	-
Township Fire	-	172,089	172,089	-
Library Lease Rental	-	278,944	278,944	-
Library Tax	-	281,487	281,487	-
School General Tax	-	25,104	25,104	-
School Debt Service	-	2,474,182	2,474,182	-
Corporation Tax	-	1,206,624	1,206,624	-
Capital Projects	-	1,768,112	1,768,112	-
Cumulative Capital Development (Schools)	-	72,862	72,862	-
Motor Vehicle Highway Street	-	218,862	218,862	-
Park & Recreation Tax	-	844	844	-
School Pension Debt	-	532,296	532,296	-
School Transportation Tax	-	1,747,616	1,747,616	-
Town Debt Service	-	55,953	55,953	-
Bus Replacement	-	171,595	171,595	-
Springs Valley Conservancy	-	44,892	44,892	-

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Airport Authority	-	234,245	234,245	-
Cemetery Control Page	-	14,302	14,302	-
Township Poor Relief	-	64,812	64,812	-
Solid Waste	-	318,336	318,336	-
CAGIT-Certified Shares	-	1,789,664	1,789,664	-
2019 Courthouse Bond Redemption	-	749,520	-	749,520
French Lick Airport Road 300 S	33,613	293,952	272,055	55,510
Rural Development Retainage Account	144,819	27,284	147,850	24,253
Section 5311 Transportation	-	393,001	393,001	-
IDHS 2010 Foundation B Grant	-	3,740	3,740	-
County Elected Officials Training	-	790	-	790
97.042 EMPGCOMPEME	-	2,652	2,652	-
County Highway	696,343	1,607,886	1,556,538	747,691
Sheriff Pension Trust	854,399	162,354	52,505	964,248
Property Reassessment	464,275	6,091	179,168	291,198
Children With Special Health Needs	-	2	2	-
Auditor's Plat Book Perpetuation	26,849	7,732	5,833	28,748
Gift Fund-Probation	1,573	-	1,573	-
Community Building Fund	750	16,525	16,285	990
Coroners Continuing Education	153	1,780	1,690	243
Operation Pullover	1,383	1,499	1,499	1,383
Adult Probation #2	150,177	146,297	145,743	150,731
Juvenile Probation	4,494	7,113	7,160	4,447
Sheriff Pension Holding	3,285	24,127	24,763	2,649
County Drug Fund-Probation	24,539	3,000	2,877	24,662
Special Vehicle Inspection	502	215	352	365
Truck Hauling Permits	1,853	525	-	2,378
Tourism	387,460	799,407	700,000	486,867
Impact	2	-	-	2
EMA Donation	154	-	154	-
Indiana Region 15	1,783	4,026	5,809	-
Hospital Care Of Indigent	-	4	4	-
User-Drug Treatment Program	80,678	92,948	127,238	46,388
User-Pre-Trial Diversion	38,391	36,795	48,644	26,542
User-Law Enforcement Education	34,983	2,820	472	37,331
User-Jury Duty	590	1,859	1,887	562
User - Prosecutor Drug Investigation	1	5,589	-	5,590
Drug Testing Fund - Probation	548	-	-	548
Indiana Railway Grant	100	-	100	-
Interstate Compact Fee	-	138	75	63
Road Grant	(36,805)	36,805	-	-
County Supplemental Public Defender Services	7,394	775	-	8,169
County Sex & Violent Offender Fund	3,534	1,220	3,026	1,728
Fines & Forfeitures	1,479	9,018	8,885	1,612
Administrative Fee Fund	100	-	100	-
Sheriff Donations	8,121	1,760	2,020	7,861
Hoosier Hills Pact	-	4,509	4,509	-
French Lick EDA	-	981,040	981,040	-
GED Grant	1	-	1	-
Sheriff Walmart Grant	188	-	-	188
West Baden TIF	-	177,490	177,490	-
Education Plate	75	619	694	-
County Excess Levy	7,498	-	7,496	2
HEA 1001-2008 State Homestead Credit	1,081	76	590	567
Sewer Tax	568	1,858	1,947	479
Wolfe Cemetery Fund	10,000	10,212	10,212	10,000
Riverboat Wagering Tax Fund	208,670	1,594,305	1,583,140	219,835
Riverboat Admissions Tax Fund	-	882,907	882,907	-
County French Lick Casino Wagering & Admission	1,946,850	1,399,974	1,851,089	1,495,735
Homestead Credit Rebate Fund	-	2,004	2,004	-
Property Tax Replacement Control	-	596,555	596,555	-
Excise Tax Allocations	-	532,402	532,402	-

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Wireless Emergency 911	160,629	86,020	118,273	128,376
Indiana Housing Authority	-	50,361	50,361	-
USDA Rural Development Block Grant	-	570,676	570,676	-
Treasurer	329,642	14,198,589	14,147,785	380,446
Deferred Compensation	-	3,140	3,140	-
Withholding PERF	84,610	322,441	320,131	86,920
Withholding Federal Tax	-	308,638	308,638	-
Withholding State Tax	-	160,041	160,041	-
Withholding Social Security Tax	-	450,565	450,555	10
SIHO Health Insurance	47,789	823,083	854,340	16,532
Unemployment	1,842	6,482	7,407	917
American Family Insurance	118	8,132	8,187	63
Conseco Insurance	269	7,918	7,918	269
Garnishment	22	22,278	22,300	-
Pekin Life Insurance	239	13,768	13,781	226
Aul Retirement	-	21,561	21,561	-
Boston Mutual Life Insurance	-	6,202	6,202	-
Broker Dental/Vision	58	19,233	19,225	66
Commissary Fund	60,892	95,216	100,093	56,015
Inmate Trust Fund	9,330	133,906	136,855	6,381
Prosecutor Drug Investigation Fund	788	303	2	1,089
Recorder	5	74,252	74,252	5
Adult Drug Testing	180	2,940	3,000	120
Juvenile Probation User Fees	195	2,140	2,040	295
Orange County Clerk	452,034	2,736,282	2,464,865	723,451
ISETS	3,615	597,646	598,633	2,628
Sheriff	1,265	64,350	57,690	7,925
Colonial Life	-	2,159	2,159	-
Pre-Paid Legal Inc	-	4,486	4,486	-
State Mortgage Fee	3,316	1,854	4,975	195
Totals	<u>\$ 9,235,291</u>	<u>\$ 50,749,268</u>	<u>\$ 50,420,383</u>	<u>\$ 9,564,176</u>

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

ORANGE 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 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 statement. The aggregate receipts include 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.

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,

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements include 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.

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

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.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 any replacement items purchased.

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 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, 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.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual 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 Annual Report of the County which is 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 supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Local Road And Street	Accident Report	Firearms Training	Health	Community Development Block Grant	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 565,206	\$ 72,640	\$ 857	\$ 18,289	\$ 69,646	\$ -	\$ 9
Receipts:							
Taxes	2,633,404	-	-	-	-	-	-
Licenses and permits	-	-	-	5,520	-	-	-
Intergovernmental	212,380	166,715	-	-	27,343	393,001	-
Charges for services	501,692	-	1,730	-	34,362	-	-
Fines and forfeits	178,946	-	-	-	-	-	-
Other receipts	244,979	-	-	-	10,919	-	-
Total receipts	<u>3,771,401</u>	<u>166,715</u>	<u>1,730</u>	<u>5,520</u>	<u>72,624</u>	<u>393,001</u>	<u>-</u>
Disbursements:							
Personal services	2,732,341	-	-	-	97,543	-	-
Supplies	195,213	38,867	-	-	2,955	-	-
Other services and charges	961,659	29,223	-	-	6,016	-	-
Debt service - principal and interest	-	114,000	-	-	-	-	-
Capital outlay	38,531	-	-	-	2,152	-	-
Other disbursements	-	-	267	4,438	-	393,001	-
Total disbursements	<u>3,927,744</u>	<u>182,090</u>	<u>267</u>	<u>4,438</u>	<u>108,666</u>	<u>393,001</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(156,343)</u>	<u>(15,375)</u>	<u>1,463</u>	<u>1,082</u>	<u>(36,042)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 408,863</u>	<u>\$ 57,265</u>	<u>\$ 2,320</u>	<u>\$ 19,371</u>	<u>\$ 33,604</u>	<u>\$ -</u>	<u>\$ 9</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Records Perpetuation	Emergency Telephone System	Drug Free Community	Local Emergency Planning Right To Know	Parks And Recreation	95.563 Title IV-D Incentive	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 15,595	\$ (7,758)	\$ 1,870	\$ 16,443	\$ 34,195	\$ -	\$ 34,960
Receipts:							
Taxes	-	-	-	-	781	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	224,272	-	-	-	-	13,245
Fines and forfeits	4,878	-	20,910	-	-	-	-
Other receipts	-	-	-	3,301	4,337	97,776	-
Total receipts	<u>4,878</u>	<u>224,272</u>	<u>20,910</u>	<u>3,301</u>	<u>5,118</u>	<u>97,776</u>	<u>13,245</u>
Disbursements:							
Personal services	4,302	151,568	-	712	-	37,937	740
Supplies	-	-	-	-	571	7	-
Other services and charges	5,529	53,990	19,583	1,039	6,413	3,418	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,032
Total disbursements	<u>9,831</u>	<u>205,558</u>	<u>19,583</u>	<u>1,751</u>	<u>6,984</u>	<u>41,362</u>	<u>5,772</u>
Excess (deficiency) of receipts over disbursements	<u>(4,953)</u>	<u>18,714</u>	<u>1,327</u>	<u>1,550</u>	<u>(1,866)</u>	<u>56,414</u>	<u>7,473</u>
Cash and investments - ending	<u>\$ 10,642</u>	<u>\$ 10,956</u>	<u>\$ 3,197</u>	<u>\$ 17,993</u>	<u>\$ 32,329</u>	<u>\$ 56,414</u>	<u>\$ 42,433</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	County Misdemeanant	95.563 Clerk's ARRA	Surveyor's Corner Perpetuation	Rainy Day	State Sales Disclosure Fee	Identification Security Protection
Cash and investments - beginning	\$ 60,304	\$ 36,173	\$ -	\$ 27,325	\$ 784,215	\$ 17,597	\$ 39,762
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,421	-	-	-	-
Charges for services	-	15,029	-	6,150	-	3,365	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	33,139	-	-	-	18,236	-	5,148
Total receipts	33,139	15,029	8,421	6,150	18,236	3,365	5,148
Disbursements:							
Personal services	39,290	-	-	-	506,828	3,410	-
Supplies	2,211	-	-	-	10,000	-	-
Other services and charges	1,216	3,506	-	5,175	59,145	1,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	18,235	-	-	-	2,500	-
Other disbursements	-	-	4,350	-	-	1,145	-
Total disbursements	42,717	21,741	4,350	5,175	575,973	8,555	-
Excess (deficiency) of receipts over disbursements	(9,578)	(6,712)	4,071	975	(557,737)	(5,190)	5,148
Cash and investments - ending	\$ 50,726	\$ 29,461	\$ 4,071	\$ 28,300	\$ 226,478	\$ 12,407	\$ 44,910

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	95.563 Prosecutor IV-D Incentive	Alternative Dispute Resolution	Reassessment 2015	95.563 Clerk IV-D Incentive	Cumulative Capital Development	Cumulative Bridge	Orange County Economic Development
Cash and investments - beginning	\$ -	\$ 14,310	\$ -	\$ -	\$ 49,783	\$ 702,596	\$ 175,131
Receipts:							
Taxes	-	-	357,514	-	161,042	468,613	350,626
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	66,829	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,123	-	-	-	-	-
Other receipts	23,756	-	-	18,470	-	786	-
Total receipts	<u>23,756</u>	<u>3,123</u>	<u>357,514</u>	<u>18,470</u>	<u>161,042</u>	<u>536,228</u>	<u>350,626</u>
Disbursements:							
Personal services	-	-	-	-	-	170,532	-
Supplies	-	-	-	-	-	52,653	-
Other services and charges	-	-	-	-	40,907	44,825	373,041
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	20,444	217,841	-
Other disbursements	7,108	1,375	-	4,828	111,806	-	-
Total disbursements	<u>7,108</u>	<u>1,375</u>	<u>-</u>	<u>4,828</u>	<u>173,157</u>	<u>485,851</u>	<u>373,041</u>
Excess (deficiency) of receipts over disbursements	<u>16,648</u>	<u>1,748</u>	<u>357,514</u>	<u>13,642</u>	<u>(12,115)</u>	<u>50,377</u>	<u>(22,415)</u>
Cash and investments - ending	<u>\$ 16,648</u>	<u>\$ 16,058</u>	<u>\$ 357,514</u>	<u>\$ 13,642</u>	<u>\$ 37,668</u>	<u>\$ 752,973</u>	<u>\$ 152,716</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Courthouse	City And Town Court Costs	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Sales Disclosure State Share	Inheritance Tax
Cash and investments - beginning	\$ 5,523	\$ 57,401	\$ 79,866	\$ -	\$ 20,632	\$ -	\$ 72,378
Receipts:							
Taxes	-	-	-	-	16,794	-	191,541
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,485	-
Fines and forfeits	-	5,946	-	-	-	-	-
Other receipts	-	-	69,623	26,305	-	-	-
Total receipts	-	5,946	69,623	26,305	16,794	1,485	191,541
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	16,585	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	63,045	8,301	26,223	1,220	189,238
Total disbursements	-	-	63,045	24,886	26,223	1,220	189,238
Excess (deficiency) of receipts over disbursements	-	5,946	6,578	1,419	(9,429)	265	2,303
Cash and investments - ending	\$ 5,523	\$ 63,347	\$ 86,444	\$ 1,419	\$ 11,203	\$ 265	\$ 74,681

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	Financial Institution Tax	CVET Agency	CEDIT Distribution	Sex and Violent Offender Administration - State	Air Evac	Liberty National
Cash and investments - beginning	\$ 1,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	597,487	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	79,359	233,144	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,595	-	-	-	80	-	-
Other receipts	-	-	-	-	-	2,290	1,758
Total receipts	<u>1,595</u>	<u>79,359</u>	<u>233,144</u>	<u>597,487</u>	<u>80</u>	<u>2,290</u>	<u>1,758</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,589	79,359	233,144	597,487	70	2,290	1,758
Total disbursements	<u>2,589</u>	<u>79,359</u>	<u>233,144</u>	<u>597,487</u>	<u>70</u>	<u>2,290</u>	<u>1,758</u>
Excess (deficiency) of receipts over disbursements	<u>(994)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</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, 2011
 (Continued)

	State Settlement	OC Public Safety Narrow Banding	Township Tax	Fire District Cumulative Building & Equipment	Park & Town	Township Fire	Library Lease Rental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	116	-	100,684	97,978	31,210	172,089	278,944
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	70,452	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>116</u>	<u>70,452</u>	<u>100,684</u>	<u>97,978</u>	<u>31,210</u>	<u>172,089</u>	<u>278,944</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	116	-	100,684	97,978	31,210	172,089	278,944
Total disbursements	<u>116</u>	<u>-</u>	<u>100,684</u>	<u>97,978</u>	<u>31,210</u>	<u>172,089</u>	<u>278,944</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>70,452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 70,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011
 (Continued)

	Library Tax	School General Tax	School Debt Service	Corporation Tax	Capital Projects	Cumulative Capital Development (Schools)	Motor Vehicle Highway Street
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	281,487	25,104	2,474,182	1,206,624	1,768,112	72,862	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	218,862
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>281,487</u>	<u>25,104</u>	<u>2,474,182</u>	<u>1,206,624</u>	<u>1,768,112</u>	<u>72,862</u>	<u>218,862</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	281,487	25,104	2,474,182	1,206,624	1,768,112	72,862	218,862
Total disbursements	<u>281,487</u>	<u>25,104</u>	<u>2,474,182</u>	<u>1,206,624</u>	<u>1,768,112</u>	<u>72,862</u>	<u>218,862</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011
 (Continued)

	Park & Recreation Tax	School Pension Debt	School Transportation Tax	Town Debt Service	Bus Replacement	Springs Valley Conservancy	Airport Authority
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	532,296	1,747,616	55,953	171,595	44,892	234,245
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	844	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>844</u>	<u>532,296</u>	<u>1,747,616</u>	<u>55,953</u>	<u>171,595</u>	<u>44,892</u>	<u>234,245</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	844	532,296	1,747,616	55,953	171,595	44,892	234,245
Total disbursements	<u>844</u>	<u>532,296</u>	<u>1,747,616</u>	<u>55,953</u>	<u>171,595</u>	<u>44,892</u>	<u>234,245</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011
 (Continued)

	Cemetery Control Page	Township Poor Relief	Solid Waste	CAGIT-Certified Shares	2019 Courthouse Bond Redemption	French Lick Airport Road 300 S	Rural Development Retainage Account
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,613	\$ 144,819
Receipts:							
Taxes	14,302	64,812	318,336	1,789,664	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	293,952	27,284
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	749,520	-	-
Total receipts	<u>14,302</u>	<u>64,812</u>	<u>318,336</u>	<u>1,789,664</u>	<u>749,520</u>	<u>293,952</u>	<u>27,284</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	272,055	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,302	64,812	318,336	1,789,664	-	-	147,850
Total disbursements	<u>14,302</u>	<u>64,812</u>	<u>318,336</u>	<u>1,789,664</u>	<u>-</u>	<u>272,055</u>	<u>147,850</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>749,520</u>	<u>21,897</u>	<u>(120,566)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 749,520</u>	<u>\$ 55,510</u>	<u>\$ 24,253</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Section 5311 Transportation	IDHS 2010 Foundation B Grant	County Elected Officials Training	97.042 EMPGCOMPEME	County Highway	Sheriff Pension Trust	Property Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 696,343	\$ 854,399	\$ 464,275
Receipts:							
Taxes	-	-	-	-	-	-	6,091
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	393,001	3,740	-	2,652	1,607,886	-	-
Charges for services	-	-	790	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	162,354	-
Total receipts	393,001	3,740	790	2,652	1,607,886	162,354	6,091
Disbursements:							
Personal services	-	-	-	-	999,214	-	76,383
Supplies	-	-	-	-	230,948	-	-
Other services and charges	-	-	-	-	129,792	-	102,785
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,740	-	-	196,584	-	-
Other disbursements	393,001	-	-	2,652	-	52,505	-
Total disbursements	393,001	3,740	-	2,652	1,556,538	52,505	179,168
Excess (deficiency) of receipts over disbursements	-	-	790	-	51,348	109,849	(173,077)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 790</u>	<u>\$ -</u>	<u>\$ 747,691</u>	<u>\$ 964,248</u>	<u>\$ 291,198</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Children With Special Health Needs	Auditor's Plat Book Perpetuation	Gift Fund-Probation	Community Building Fund	Coroners Continuing Education	Operation Pullover	Adult Probation #2
Cash and investments - beginning	\$ -	\$ 26,849	\$ 1,573	\$ 750	\$ 153	\$ 1,383	\$ 150,177
Receipts:							
Taxes	2	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,499	-
Charges for services	-	7,732	-	16,525	1,780	-	-
Fines and forfeits	-	-	-	-	-	-	146,297
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2</u>	<u>7,732</u>	<u>-</u>	<u>16,525</u>	<u>1,780</u>	<u>1,499</u>	<u>146,297</u>
Disbursements:							
Personal services	-	3,750	-	-	-	-	113,874
Supplies	-	-	-	-	-	-	3,110
Other services and charges	-	2,083	-	-	-	-	28,759
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2</u>	<u>-</u>	<u>1,573</u>	<u>16,285</u>	<u>1,690</u>	<u>1,499</u>	<u>-</u>
Total disbursements	<u>2</u>	<u>5,833</u>	<u>1,573</u>	<u>16,285</u>	<u>1,690</u>	<u>1,499</u>	<u>145,743</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,899</u>	<u>(1,573)</u>	<u>240</u>	<u>90</u>	<u>-</u>	<u>554</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 28,748</u>	<u>\$ -</u>	<u>\$ 990</u>	<u>\$ 243</u>	<u>\$ 1,383</u>	<u>\$ 150,731</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Probation	Sheriff Pension Holding	County Drug Fund-Probation	Special Vehicle Inspection	Truck Hauling Permits	Tourism	Impact
Cash and investments - beginning	\$ 4,494	\$ 3,285	\$ 24,539	\$ 502	\$ 1,853	\$ 387,460	\$ 2
Receipts:							
Taxes	-	-	-	-	-	799,407	-
Licenses and permits	-	-	-	-	525	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,000	-	-	-	-
Fines and forfeits	7,113	-	-	215	-	-	-
Other receipts	-	24,127	-	-	-	-	-
Total receipts	7,113	24,127	3,000	215	525	799,407	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,352	352	-	-	-
Other services and charges	-	-	525	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,160	24,763	-	-	-	700,000	-
Total disbursements	7,160	24,763	2,877	352	-	700,000	-
Excess (deficiency) of receipts over disbursements	(47)	(636)	123	(137)	525	99,407	-
Cash and investments - ending	\$ 4,447	\$ 2,649	\$ 24,662	\$ 365	\$ 2,378	\$ 486,867	\$ 2

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EMA Donation	Indiana Region 15	Hospital Care Of Indigent	User-Drug Treatment Program	User-Pre-Trial Diversion	User-Law Enforcement Education	User-Jury Duty
Cash and investments - beginning	\$ 154	\$ 1,783	\$ -	\$ 80,678	\$ 38,391	\$ 34,983	\$ 590
Receipts:							
Taxes	-	4,026	4	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	92,948	36,795	2,820	1,859
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>4,026</u>	<u>4</u>	<u>92,948</u>	<u>36,795</u>	<u>2,820</u>	<u>1,859</u>
Disbursements:							
Personal services	-	-	-	114,845	17,347	-	-
Supplies	-	-	-	974	5,744	-	-
Other services and charges	-	-	-	8,832	17,934	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,587	7,619	-	-
Other disbursements	154	5,809	4	-	-	472	1,887
Total disbursements	<u>154</u>	<u>5,809</u>	<u>4</u>	<u>127,238</u>	<u>48,644</u>	<u>472</u>	<u>1,887</u>
Excess (deficiency) of receipts over disbursements	<u>(154)</u>	<u>(1,783)</u>	<u>-</u>	<u>(34,290)</u>	<u>(11,849)</u>	<u>2,348</u>	<u>(28)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,388</u>	<u>\$ 26,542</u>	<u>\$ 37,331</u>	<u>\$ 562</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	User - Prosecutor Drug Investigation	Drug Testing Fund - Probation	Indiana Railway Grant	Interstate Compact Fee	Road Grant	County Supplemental Public Defender Services	County Sex & Violent Offender Fund
Cash and investments - beginning	\$ 1	\$ 548	\$ 100	\$ -	\$ (36,805)	\$ 7,394	\$ 3,534
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	36,805	-	-
Charges for services	-	-	-	138	-	-	1,220
Fines and forfeits	5,589	-	-	-	-	775	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,589</u>	<u>-</u>	<u>-</u>	<u>138</u>	<u>36,805</u>	<u>775</u>	<u>1,220</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	3,026
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	100	75	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>100</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>3,026</u>
Excess (deficiency) of receipts over disbursements	<u>5,589</u>	<u>-</u>	<u>(100)</u>	<u>63</u>	<u>36,805</u>	<u>775</u>	<u>(1,806)</u>
Cash and investments - ending	<u>\$ 5,590</u>	<u>\$ 548</u>	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ 8,169</u>	<u>\$ 1,728</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Fines & Forfeitures	Administrative Fee Fund	Sheriff Donations	Hoosier Hills Pact	French Lick EDA	GED Grant	Sheriff Walmart Grant
Cash and investments - beginning	\$ 1,479	\$ 100	\$ 8,121	\$ -	\$ -	\$ 1	\$ 188
Receipts:							
Taxes	-	-	-	-	981,040	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,509	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,018	-	-	-	-	-	-
Other receipts	-	-	1,760	-	-	-	-
Total receipts	<u>9,018</u>	<u>-</u>	<u>1,760</u>	<u>4,509</u>	<u>981,040</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,885	100	2,020	4,509	981,040	1	-
Total disbursements	<u>8,885</u>	<u>100</u>	<u>2,020</u>	<u>4,509</u>	<u>981,040</u>	<u>1</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>133</u>	<u>(100)</u>	<u>(260)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,612</u>	<u>\$ -</u>	<u>\$ 7,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	West Baden TIF	Education Plate	County Excess Levy	HEA 1001-2008 State Homestead Credit	Sewer Tax	Wolfe Cemetery Fund	Riverboat Wagering Tax Fund
Cash and investments - beginning	\$ -	\$ 75	\$ 7,498	\$ 1,081	\$ 568	\$ 10,000	\$ 208,670
Receipts:							
Taxes	177,490	-	-	76	1,858	-	1,594,305
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	619	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,212	-
Total receipts	177,490	619	-	76	1,858	10,212	1,594,305
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	177,490	694	7,496	590	1,947	10,212	1,583,140
Total disbursements	177,490	694	7,496	590	1,947	10,212	1,583,140
Excess (deficiency) of receipts over disbursements	-	(75)	(7,496)	(514)	(89)	-	11,165
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 567</u>	<u>\$ 479</u>	<u>\$ 10,000</u>	<u>\$ 219,835</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Admissions Tax Fund	County French Lick Casino Wagering & Admission	Homestead Credit Rebate Fund	Property Tax Replacement Control	Excise Tax Allocations	Wireless Emergency 911
Cash and investments - beginning	\$ -	\$ 1,946,850	\$ -	\$ -	\$ -	\$ 160,629
Receipts:						
Taxes	882,907	-	2,004	596,555	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,399,974	-	-	532,402	-
Charges for services	-	-	-	-	-	86,020
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	882,907	1,399,974	2,004	596,555	532,402	86,020
Disbursements:						
Personal services	-	-	-	-	-	118,273
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	882,907	1,851,089	2,004	596,555	532,402	-
Total disbursements	882,907	1,851,089	2,004	596,555	532,402	118,273
Excess (deficiency) of receipts over disbursements	-	(451,115)	-	-	-	(32,253)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,495,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,376</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Indiana Housing Authority	USDA Rural Development Block Grant	Treasurer	Deferred Compensation	Withholding PERF	Withholding Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ 329,642	\$ -	\$ 84,610	\$ -
Receipts:						
Taxes	-	-	14,198,589	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,361	570,676	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,140	322,441	308,638
Total receipts	<u>50,361</u>	<u>570,676</u>	<u>14,198,589</u>	<u>3,140</u>	<u>322,441</u>	<u>308,638</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,361	570,676	14,147,785	3,140	320,131	308,638
Total disbursements	<u>50,361</u>	<u>570,676</u>	<u>14,147,785</u>	<u>3,140</u>	<u>320,131</u>	<u>308,638</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>50,804</u>	<u>-</u>	<u>2,310</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380,446</u>	<u>\$ -</u>	<u>\$ 86,920</u>	<u>\$ -</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Withholding State Tax	Withholding Social Security Tax	SIHO Health Insurance	Unemployment	American Family Insurance	Conseco Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 47,789	\$ 1,842	\$ 118	\$ 269
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	160,041	450,565	823,083	6,482	8,132	7,918
Total receipts	160,041	450,565	823,083	6,482	8,132	7,918
Disbursements:						
Personal services	-	-	671	-	8,187	7,918
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	160,041	450,555	853,669	7,407	-	-
Total disbursements	160,041	450,555	854,340	7,407	8,187	7,918
Excess (deficiency) of receipts over disbursements	-	10	(31,257)	(925)	(55)	-
Cash and investments - ending	\$ -	\$ 10	\$ 16,532	\$ 917	\$ 63	\$ 269

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Garnishment	Pekin Life Insurance	Aul Retirement	Boston Mutual Life Insurance	Broker Dental/Vision	Commissary Fund
Cash and investments - beginning	\$ 22	\$ 239	\$ -	\$ -	\$ 58	\$ 60,892
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	22,278	-	-	-	-	95,216
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,768	21,561	6,202	19,233	-
Total receipts	<u>22,278</u>	<u>13,768</u>	<u>21,561</u>	<u>6,202</u>	<u>19,233</u>	<u>95,216</u>
Disbursements:						
Personal services	-	13,781	-	-	19,225	-
Supplies	-	-	-	-	-	100,093
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,300	-	21,561	6,202	-	-
Total disbursements	<u>22,300</u>	<u>13,781</u>	<u>21,561</u>	<u>6,202</u>	<u>19,225</u>	<u>100,093</u>
Excess (deficiency) of receipts over disbursements	<u>(22)</u>	<u>(13)</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>(4,877)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 56,015</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inmate Trust Fund	Prosecutor Drug Investigation Fund	Recorder	Adult Drug Testing	Juvenile Probation User Fees	Orange County Clerk
Cash and investments - beginning	\$ 9,330	\$ 788	\$ 5	\$ 180	\$ 195	\$ 452,034
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	133,906	-	74,252	2,940	2,140	-
Fines and forfeits	-	-	-	-	-	2,736,282
Other receipts	-	303	-	-	-	-
Total receipts	<u>133,906</u>	<u>303</u>	<u>74,252</u>	<u>2,940</u>	<u>2,140</u>	<u>2,736,282</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	136,855	2	-	-	2,040	-
Other services and charges	-	-	-	3,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	74,252	-	-	2,464,865
Total disbursements	<u>136,855</u>	<u>2</u>	<u>74,252</u>	<u>3,000</u>	<u>2,040</u>	<u>2,464,865</u>
Excess (deficiency) of receipts over disbursements	<u>(2,949)</u>	<u>301</u>	<u>-</u>	<u>(60)</u>	<u>100</u>	<u>271,417</u>
Cash and investments - ending	<u>\$ 6,381</u>	<u>\$ 1,089</u>	<u>\$ 5</u>	<u>\$ 120</u>	<u>\$ 295</u>	<u>\$ 723,451</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	ISETS	Sheriff	Colonial Life	Pre-Paid Legal Inc	State Mortgage Fee	Totals
Cash and investments - beginning	\$ 3,615	\$ 1,265	\$ -	\$ -	\$ 3,316	\$ 9,235,291
Receipts:						
Taxes	-	-	-	-	-	35,505,259
Licenses and permits	-	-	-	-	-	6,045
Intergovernmental	597,646	-	-	-	-	6,999,737
Charges for services	-	64,350	-	-	1,854	1,316,090
Fines and forfeits	-	-	-	-	-	3,255,189
Other receipts	-	-	2,159	4,486	-	3,666,948
Total receipts	<u>597,646</u>	<u>64,350</u>	<u>2,159</u>	<u>4,486</u>	<u>1,854</u>	<u>50,749,268</u>
Disbursements:						
Personal services	-	-	-	-	-	5,238,671
Supplies	-	57,690	-	-	-	845,663
Other services and charges	-	-	-	-	-	2,181,950
Debt service - principal and interest	-	-	-	-	-	130,585
Capital outlay	-	-	-	-	-	510,233
Other disbursements	598,633	-	2,159	4,486	4,975	41,513,281
Total disbursements	<u>598,633</u>	<u>57,690</u>	<u>2,159</u>	<u>4,486</u>	<u>4,975</u>	<u>50,420,383</u>
Excess (deficiency) of receipts over disbursements	<u>(987)</u>	<u>6,660</u>	<u>-</u>	<u>-</u>	<u>(3,121)</u>	<u>328,885</u>
Cash and investments - ending	<u>\$ 2,628</u>	<u>\$ 7,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 9,564,176</u>

ORANGE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund
Capital leases:			
Equipment	\$ 88,540	\$ 38,156	County Highway/Local Road and Street
Bonds payable:			
General obligation bonds:			
General revenue bond of 2003 - community building	482,350	52,110	Community Building Fund
Gaming tax revenue bonds of 2008 - courthouse renovation	2,040,000	185,181	County French Lick Casino Wagering & Admission
General bond of 2008 - highway	<u>316,701</u>	<u>112,602</u>	County Highway
Total debt	<u>\$ 2,927,591</u>	<u>\$ 388,049</u>	

ORANGE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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

	<u>Ending Balance</u>
Other:	
Capital assets, not being depreciated:	
Land	\$ 332,079
Infrastructure	2,959,493
Buildings	10,948,340
Machinery and equipment	<u>4,811,189</u>
 Total other capital assets	 <u>\$ 19,051,101</u>

ORANGE COUNTY
OTHER REPORT

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

Clerk of the Circuit Court

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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

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Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 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 its major federal program for the year ended December 31, 2011. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program 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 its major federal program for the year ended December 31, 2011.

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, Board of County Commissioners, 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

June 6, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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.

ORANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	HD-009-007	\$ 50,361
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>570,676</u>
Total for federal grant agency			<u>621,037</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	08-JB-017	<u>4,509</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 #0901326	<u>52,316</u>
Total for cluster			<u>52,316</u>
Formula Grants for Other Than Urbanized Areas	20.509	18028290	209,510
ARRA - Formula Grants for Other Than Urbanized Areas	20.509		<u>35,649</u>
Total for program			<u>245,159</u>
Total for federal grantor agency			<u>297,475</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 158-68	<u>4,628</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		117,643
ARRA - Child Support Enforcement	93.563		<u>2,922</u>
Total for program			<u>120,565</u>
Total for federal grantor agency			<u>125,193</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-345A C44P-1-135A	19,495 <u>2,652</u>
Total for federal grantor agency			<u>22,147</u>
Total federal awards expended			<u>\$ 1,070,361</u>

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

ORANGE COUNTY
NOTES 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, 2011:

Program Title	Federal CFDA Number	2011
Community Development Block Grants/State's Program	14.228	\$ 50,361
Formula Grants for Other Than Urbanized Areas	20.509	245,159
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	4,509

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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency 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 Program:

_____ Name of Federal Program or Cluster
CDBG – State-Administered Small Cities Program Cluster

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

Auditee qualified as low-risk auditee?	yes
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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 June 6, 2012, with William J. Mathers, Auditor; Donald R. Crockett, member of the Board of County Commissioners; and John F. Noblitt and Marshall Noble Lamb, members of the County Council. Our audit disclosed no material items that warrant comment at this time.