

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ORANGE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
12/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lonnie Stroud	01-01-21 to 12-31-23
County Treasurer	Billie Deel Shelley Hammack	01-01-21 to 01-01-22 01-02-22 to 12-31-23
Clerk of the Circuit Court	Elizabeth J. Jones	01-01-21 to 12-31-23
County Sheriff	Joshua Babcock David Henderson III	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sandy Hill	01-01-21 to 12-31-23
President of the Board of County Commissioners	Richard W. Dixon	01-01-21 to 12-31-23
President of the County Council	Chad Hager Jack Hinkle	01-01-21 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Orange County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 12, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
General	\$ 2,388,903	\$ 5,157,260	\$ 4,894,969	\$ 2,651,194	\$ 5,301,200	\$ 4,928,722	\$ 3,023,672
Accident Report	11,510	1,672	-	13,182	1,841	-	15,023
CEDIT County Share	180,081	568,114	550,366	197,829	587,470	488,883	296,416
City and Town Court Costs	112,104	3,854	-	115,958	3,629	-	119,587
Clerk's Records Perpetuation	60,980	10,384	2,700	68,664	9,557	19,308	58,913
Sales Disclosure - County Share	16,397	5,445	-	21,842	7,495	3,100	26,237
Cumulative Bridge	558,842	538,222	515,243	581,821	682,702	530,781	733,742
Cumulative Capital Development	524,601	298,700	376,876	446,425	301,418	252,768	495,075
Drug Free Community	5,252	26,826	32,000	78	25,233	25,000	311
Emergency Medical Services	-	80,560	80,560	-	80,520	80,370	150
Emergency Planning/Right to Know	17,808	-	-	17,808	-	-	17,808
Enhanced Access	10,629	11,014	3,519	18,124	11,473	3,888	25,709
Firearms Training	22,526	5,950	13,205	15,271	700	10,958	5,013
Health	107,932	195,049	118,762	184,219	201,509	147,309	238,419
Identification Security Protection	10,246	3,896	13,285	857	3,750	-	4,607
Local Health Maintenance	9,982	33,139	30,783	12,338	33,139	32,908	12,569
Local Road and Street	198,288	324,067	243,516	278,839	337,709	297,448	319,100
LOIT Public Safety - County Share	425,589	1,078,852	902,419	602,022	1,123,025	892,856	832,191
Misdemeanant	32,990	12,985	1,852	44,123	12,985	-	57,108
Motor Vehicle Highway	1,183,906	1,541,952	1,603,128	1,122,730	1,551,759	1,493,239	1,181,250
Park Nonreverting Operating	33,282	-	-	33,282	-	-	33,282
Plat Book	40,098	19,680	6,122	53,656	19,320	5,931	67,045
Rainy Day	786	-	-	786	-	786	-
Recorder's Records Perpetuation	85,700	65,764	57,984	93,480	69,856	35,036	128,300
Riverboat	1,912,496	863,242	730,121	2,045,617	782,077	616,689	2,211,005
Sex and Violent Offender Administration	9,209	2,295	-	11,504	2,615	104	14,015
Supplemental Public Defender Services	57,647	9,826	19,548	47,925	14,299	3,126	59,098
Surplus Tax	12,565	31,863	14,556	29,872	31,611	41,528	19,955
Surveyor's Corner Perpetuation	81,013	19,470	4,847	95,636	18,750	4,155	110,231
Tax Sale Redemption	1,407	2,068	3,475	-	40,402	13,347	27,055
Tax Sale Surplus	219,687	498,184	223,658	494,213	144,135	64,428	573,920
Local Health Department Trust Account	18,823	16,365	14,740	20,448	16,090	16,028	20,510
Vehicle Inspection	5,304	5	-	5,309	-	-	5,309
Victim Impact Program	2	-	-	2	-	-	2
GAL/CASA	86,251	66,936	58,532	94,655	73,196	47,681	120,170
County Elected Officials Training	8,904	3,932	1,730	11,106	3,803	2,000	12,909
Statewide 911	261,538	361,106	324,060	298,584	359,310	322,265	335,629
Reassessment	267,389	519,758	359,644	427,503	355,891	339,159	444,235
OPIOID RESTRICTED	-	-	-	-	60,028	-	60,028
OPIOID UNRESTRICTED	-	-	-	-	14,576	-	14,576
Adult Probation Administrative	320,556	169,964	71,176	419,344	170,889	89,702	500,531
Juvenile Probation Administrative	20,141	3,165	-	23,306	2,602	-	25,908
Alternative Dispute Resolution	28,760	1,505	600	29,665	1,766	-	31,431
Convention Center Operating	29,758	72,385	46,371	55,772	57,983	45,524	68,231
Capital Projects	-	1,900,010	1,772,397	127,613	-	35,806	91,807
Payroll Withholding - Federal	-	332,615	332,615	-	370,465	370,465	-
Payroll Withholding - FICA & Medicare	-	636,008	636,008	-	680,628	680,628	-

ORANGE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Payroll Withholding - State	-	209,695	209,695	-	230,166	230,166	-
Sheriff Pension Holding Settlement	-	21,627	21,627	-	21,725	15,050	6,675
CVET Agency	-	17,841,791	17,841,791	-	18,235,650	18,235,650	-
Sewage Collections	5,335	244,552	244,552	-	252,795	252,795	-
Financial Institution Tax	-	22,222	8,224	19,333	5,097	23,516	914
State Fines and Forfeitures	-	171,942	171,942	-	194,296	194,296	-
Infraction Judgements	29	267	260	36	223	199	60
Overweight Vehicle Fines	58	2,731	1,203	1,586	1,570	3,146	10
Special Death Benefit	-	1	1	-	-	-	-
Sales Disclosure - State Share	90	1,790	880	1,000	1,320	2,215	105
Coroners Training & Con't Education	165	5,445	1,680	3,930	7,495	10,965	460
Interstate Compact - State Share	142	2,729	1,559	1,312	2,473	3,627	158
Mortgage Recording Fees - State Share	-	188	125	63	125	188	-
Sex and Violent Offender Admin - State	165	2,098	1,053	1,210	2,073	3,105	178
Forest Restoration	10	255	130	135	285	405	15
Inheritance Tax	-	-	-	-	1,696	1,696	-
Education Plate Fees Agency	249	-	-	249	-	-	249
Riverboat Revenue Sharing	-	338	319	19	375	394	-
Innkeepers Tax Collections	-	703,582	703,582	-	611,261	611,261	-
93.563 Prosecutor IV-D Incentive-Post Oct '99	912,319	1,334,624	1,216,938	1,030,005	1,658,780	739,108	1,949,677
93.563 Clerk IV-D Incentive-Post Oct '99	15,821	11,868	3,045	24,644	12,683	11,342	25,985
AMERICAN FAMILY INS.	40,245	7,971	4,200	44,016	8,459	4,707	47,768
CONSECO INS	84	18,026	18,110	-	19,302	19,302	-
DENTAL	-	5,800	5,800	-	3,738	3,738	-
BOSTON MUTUAL LIFE	3,286	29,943	32,753	476	30,510	33,119	(2,133)
AIR EVAC	-	3,228	3,228	-	2,495	2,495	-
LIBERTY NATIONAL	-	4,471	4,471	-	3,175	3,175	-
AUL RETIREMENT	(55)	7,433	7,378	-	4,545	4,545	-
PRE-PAID LEGAL INC	-	64,843	64,843	-	62,112	62,112	-
INDIANA SHERIFF 457 B	-	324	324	-	39	39	-
HOOSIER START	-	520	520	-	520	520	-
DEFERRED COMP	-	632	632	-	309	309	-
WITHHOLDING PERF	-	520	520	-	70	70	-
GARNISHMENT	-	469,613	469,613	-	497,478	497,478	-
CFDA 14.228 CDBG PHASE 2 COVID	-	16,279	16,279	-	8,142	8,142	-
JUVENILE PROBATION GRANT	(250,000)	250,000	-	-	-	-	-
RIVERBOAT ADMISSION TAX FUND	-	-	-	-	288,720	288,720	-
LOCAL ASSISTANCE AND TRIBAL CO	-	697,500	697,500	-	697,500	697,500	-
COMMUNITY TRANSITION	-	-	-	-	136,212	-	136,212
AFTER SETTLEMENT COLLECTIONS	-	-	-	-	4,175	4,175	-
SHERIFF INMATE TRUST	689,177	750,647	689,177	750,647	518,715	750,647	518,715
JAIL COMMISSARY	67,280	332,917	373,850	26,347	308,997	310,972	24,372
CIRCUIT COURT CHILD SUPPORT	211,718	310,667	255,190	267,195	249,908	191,599	325,504
CLERK ACCOUNT #4712010	1,105	293,731	292,129	2,707	331,667	329,231	5,143
CLERK ODYSSEY ACCOUNT #107702810	154,420	15	13,651	140,784	14	-	140,798
OC DRUG INVESTIGATION FUND	639,269	1,547,909	1,506,078	681,100	1,536,417	1,353,631	863,886
	-	-	-	-	585	-	585

ORANGE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
ORANGE CO LAW ENFORCEMENT CONT	823	329	-	1,152	42,923	30,518	13,557
MVH RESTRICTED	(86,240)	1,608,512	1,230,576	291,696	1,469,426	930,667	830,455
USER-DRUG TREATMENT PROGRAM	244,616	71,203	93,805	222,014	59,964	99,631	182,347
USER-PRE TRIAL DIVERSION	193,050	47,114	42,970	197,194	40,355	53,095	184,454
USER- LAW ENFORCEMENT EDUCATION	42,920	2,139	2,136	42,923	1,753	44,669	7
USER- JURY DUTY	7,743	1,316	-	9,059	1,065	-	10,124
USER-PROS DRUG INVESTIGATION	3,151	2,245	-	5,396	2,260	-	7,656
COUNTY DRUG FUND-PROBATION	41,511	17,740	10,340	48,911	11,616	9,978	50,549
REGION 15 PLANNING	7,585	9,008	11,110	5,483	11,329	11,110	5,702
WOLFE CEMETERY FUND	10,000	186	186	10,000	51	51	10,000
SHERIFF DONATIONS	13	227	-	240	3,883	-	4,123
TRUCK HAULING PERMITS	5,903	525	-	6,428	375	-	6,803
SHERIFF WALMART GRANT	188	-	188	-	-	-	-
RULE 5 FUND	769	-	-	769	-	769	-
911 PSAP-COUNTY SHARE	113,057	91,959	82,188	122,828	96,074	93,536	125,366
PERSONAL PROPERTY BUSINESS AUDIT	28,595	97,692	40,455	85,832	92,975	69,085	109,722
HEALTH INSURANCE	14,622	1,085,328	1,085,799	14,151	1,203,537	1,216,336	1,352
LIFE INSURANCE	(312)	15,870	15,515	43	18,285	18,517	(189)
VISION	1,008	8,733	9,562	179	9,047	9,809	(583)
UNEMPLOYMENT	2,250	1,290	1,290	2,250	-	607	1,643
PAYMENT IN LIEU OF TAXES	-	87,373	87,373	-	91,890	91,890	-
LIT CERTIFIED SHARES CLEARING	-	3,767,660	3,767,660	-	4,036,699	4,036,699	-
LIT PUBLIC SAFETY CLEARING	-	1,779,641	1,779,641	-	1,792,295	1,792,295	-
LIT EDIT CLEARING	-	889,820	889,820	-	896,147	896,147	-
CARES 21.019 AND 93.323	-	46,210	46,144	66	-	50	16
97.042 EMPGCOMPEMA	145	-	-	145	-	-	145
OPERATION PULLOVER	1,392	-	-	1,392	-	-	1,392
SECTION 5311 TRANSPORTATION	-	275,578	275,578	-	367,189	367,189	-
EMERGENCY PREPAREDNESS GRANT	(12,500)	31,895	31,895	(12,500)	25,000	12,500	-
PROBATION GRANT SALARY	2,414	70,772	65,857	7,329	62,914	70,201	42
14.228 CDBG HD-019-008	-	-	-	-	63,138	63,138	-
CFDA #16.034 CORONAVIRUS EM SU	(39,376)	43,857	4,481	-	-	-	-
AMERICAN RESCUE ACT	-	1,908,003	569,741	1,338,262	1,908,003	1,071,064	2,175,201
CFDA 16.756 CASA GRANT	-	-	-	-	24,300	24,300	-
TITLE IV-D INCENTIVE	50,519	7,929	5,806	52,642	8,469	-	61,111
ADAPT-SUBSTANCE ABUSE PROGRAM	3,346	-	-	3,346	-	-	3,346
COMMUNITY CROSSING GRANT	2,952	1,218,556	1,218,172	3,336	1,598,360	1,599,380	2,316
ADULT PROBATION GRANT CLEARING FUND	-	-	-	-	525,547	525,547	-
CLERK HHS GRANT	2,459	-	-	2,459	-	-	2,459
DRUG TESTING - PROBATION	549	-	-	549	-	-	549
Totals	\$ 12,513,946	\$ 54,073,531	\$ 50,314,507	\$ 16,272,970	\$ 53,986,167	\$ 49,986,054	\$ 20,273,083

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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021, and December 31, 2022. There were also some payroll withholding funds that had deficit balances due to the timing between premium payments and the amounts being withheld from employee payroll after December 31, 2021, and December 31, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services
Cash and investments - beginning	\$ 2,388,903	\$ 11,510	\$ 180,081	\$ 112,104	\$ 60,980	\$ 16,397	\$ 558,842	\$ 524,601	\$ 5,252	\$ -
Receipts:										
Taxes	4,071,268	-	568,114	-	-	-	458,269	260,848	-	-
Intergovernmental receipts	297,970	-	-	-	-	-	79,839	35,513	-	-
Charges for services	597,509	748	-	-	-	5,445	-	-	-	80,560
Fines and forfeits	42,191	-	-	3,854	10,374	-	114	-	26,826	-
Other receipts	148,322	924	-	-	10	-	-	2,339	-	-
Total receipts	5,157,260	1,672	568,114	3,854	10,384	5,445	538,222	298,700	26,826	80,560
Disbursements:										
Personal services	2,562,291	-	-	-	2,279	-	103,088	-	-	-
Supplies	241,073	-	49,970	-	-	-	148,267	-	-	-
Other services and charges	1,611,169	-	500,396	-	421	-	64,877	345,666	32,000	80,560
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	113,589	-	-	-	-	-	199,011	31,210	-	-
Other disbursements	366,847	-	-	-	-	-	-	-	-	-
Total disbursements	4,894,969	-	550,366	-	2,700	-	515,243	376,876	32,000	80,560
Excess (deficiency) of receipts over disbursements	262,291	1,672	17,748	3,854	7,684	5,445	22,979	(78,176)	(5,174)	-
Cash and investments - ending	\$ 2,651,194	\$ 13,182	\$ 197,829	\$ 115,958	\$ 68,664	\$ 21,842	\$ 581,821	\$ 446,425	\$ 78	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 17,808	\$ 10,629	\$ 22,526	\$ 107,932	\$ 10,246	\$ 9,982	\$ 198,288	\$ 425,589	\$ 32,990	\$ 1,183,906
Receipts:										
Taxes	-	-	-	119,721	-	-	-	1,075,775	-	33,414
Intergovernmental receipts	-	-	-	16,299	-	33,139	324,067	-	12,985	1,408,448
Charges for services	-	11,014	5,950	38,835	3,896	-	-	3,077	-	45,705
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	20,194	-	-	-	-	-	54,385
Total receipts	-	11,014	5,950	195,049	3,896	33,139	324,067	1,078,852	12,985	1,541,952
Disbursements:										
Personal services	-	-	-	113,181	-	30,783	-	630,808	1,852	627,517
Supplies	-	-	-	5,361	-	-	90,000	72,209	-	390,863
Other services and charges	-	-	-	220	-	-	60,000	159,402	-	306,012
Debt service - principal and interest	-	-	-	-	-	-	93,516	-	-	75,085
Capital outlay	-	-	-	-	-	-	-	40,000	-	3,651
Other disbursements	-	3,519	13,205	-	13,285	-	-	-	-	200,000
Total disbursements	-	3,519	13,205	118,762	13,285	30,783	243,516	902,419	1,852	1,603,128
Excess (deficiency) of receipts over disbursements	-	7,495	(7,255)	76,287	(9,389)	2,356	80,551	176,433	11,133	(61,176)
Cash and investments - ending	\$ 17,808	\$ 18,124	\$ 15,271	\$ 184,219	\$ 857	\$ 12,338	\$ 278,839	\$ 602,022	\$ 44,123	\$ 1,122,730

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 33,282	\$ 40,098	\$ 786	\$ 85,700	\$ 1,912,496	\$ 9,209	\$ 57,647	\$ 12,565	\$ 81,013	\$ 1,407
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	657,856	-	-	-	-	-
Charges for services	-	19,680	-	65,653	173,856	2,295	-	-	19,470	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	111	31,530	-	9,826	31,863	-	2,068
Total receipts	-	19,680	-	65,764	863,242	2,295	9,826	31,863	19,470	2,068
Disbursements:										
Personal services	-	-	-	2,283	571,661	-	-	-	-	-
Supplies	-	5,832	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	42,488	44,119	-	19,548	-	2,424	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	290	-	13,213	114,341	-	-	-	2,423	-
Other disbursements	-	-	-	-	-	-	-	14,556	-	3,475
Total disbursements	-	6,122	-	57,984	730,121	-	19,548	14,556	4,847	3,475
Excess (deficiency) of receipts over disbursements	-	13,558	-	7,780	133,121	2,295	(9,722)	17,307	14,623	(1,407)
Cash and investments - ending	\$ 33,282	\$ 53,656	\$ 786	\$ 93,480	\$ 2,045,617	\$ 11,504	\$ 47,925	\$ 29,872	\$ 95,636	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program	GAL/CASA	County Elected Officials Training	Statewide 911	Reassessment	OPIOID RESTRICTED	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 219,687	\$ 18,823	\$ 5,304	\$ 2	\$ 86,251	\$ 8,904	\$ 261,538	\$ 267,389	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	457,476	-	-
Intergovernmental receipts	-	16,365	-	-	39,486	-	-	62,282	-	-
Charges for services	-	-	5	-	-	3,896	361,066	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	498,184	-	-	-	27,450	36	40	-	-	-
Total receipts	498,184	16,365	5	-	66,936	3,932	361,106	519,758	-	-
Disbursements:										
Personal services	-	13,406	-	-	43,312	-	259,792	155,526	-	-
Supplies	-	73	-	-	724	-	-	323	-	-
Other services and charges	-	1,261	-	-	13,581	1,730	56,810	203,795	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	915	-	7,458	-	-	-
Other disbursements	223,658	-	-	-	-	-	-	-	-	-
Total disbursements	223,658	14,740	-	-	58,532	1,730	324,060	359,644	-	-
Excess (deficiency) of receipts over disbursements	274,526	1,625	5	-	8,404	2,202	37,046	160,114	-	-
Cash and investments - ending	\$ 494,213	\$ 20,448	\$ 5,309	\$ 2	\$ 94,655	\$ 11,106	\$ 298,584	\$ 427,503	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	Convention Center Operating	Capital Projects	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ 320,556	\$ 20,141	\$ 28,760	\$ 29,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	17,841,791
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	12,001	-	-	-	-	-	-
Fines and forfeits	169,964	3,165	1,505	-	-	-	-	-	-	-
Other receipts	-	-	-	60,384	1,900,010	332,615	636,008	209,695	21,627	-
Total receipts	169,964	3,165	1,505	72,385	1,900,010	332,615	636,008	209,695	21,627	17,841,791
Disbursements:										
Personal services	38,177	-	-	10,288	-	-	636,008	209,695	21,627	-
Supplies	2,177	-	-	3,865	-	-	-	-	-	-
Other services and charges	30,822	-	600	32,218	6,894	332,615	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,765,503	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	17,841,791
Total disbursements	71,176	-	600	46,371	1,772,397	332,615	636,008	209,695	21,627	17,841,791
Excess (deficiency) of receipts over disbursements	98,788	3,165	905	26,014	127,613	-	-	-	-	-
Cash and investments - ending	\$ 419,344	\$ 23,306	\$ 29,665	\$ 55,772	\$ 127,613	\$ -	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET Agency	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 5,335	\$ -	\$ 29	\$ 58	\$ -	\$ 90	\$ 165	\$ 142	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	5,445	2,729	-
Fines and forfeits	-	-	-	267	2,731	1	1,790	-	-	188
Other receipts	244,552	22,222	171,942	-	-	-	-	-	-	-
Total receipts	244,552	22,222	171,942	267	2,731	1	1,790	5,445	2,729	188
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	244,552	8,224	171,942	260	1,203	1	880	1,680	1,559	125
Total disbursements	244,552	8,224	171,942	260	1,203	1	880	1,680	1,559	125
Excess (deficiency) of receipts over disbursements	-	13,998	-	7	1,528	-	910	3,765	1,170	63
Cash and investments - ending	\$ -	\$ 19,333	\$ -	\$ 36	\$ 1,586	\$ -	\$ 1,000	\$ 3,930	\$ 1,312	\$ 63

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	AMERICAN FAMILY INS.
Cash and investments - beginning	\$ 165	\$ 10	\$ -	\$ 249	\$ -	\$ -	\$ 912,319	\$ 15,821	\$ 40,245	\$ 84
Receipts:										
Taxes	-	-	-	-	-	-	1,334,228	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	11,851	7,880	-
Charges for services	2,098	250	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5	-	-	338	703,582	396	17	91	18,026
Total receipts	2,098	255	-	-	338	703,582	1,334,624	11,868	7,971	18,026
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,053	130	-	-	-	-	1,216,938	-	-	18,110
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	319	703,582	-	3,045	4,200	-
Total disbursements	1,053	130	-	-	319	703,582	1,216,938	3,045	4,200	18,110
Excess (deficiency) of receipts over disbursements	1,045	125	-	-	19	-	117,686	8,823	3,771	(84)
Cash and investments - ending	\$ 1,210	\$ 135	\$ -	\$ 249	\$ 19	\$ -	\$ 1,030,005	\$ 24,644	\$ 44,016	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CONSECO INS	DENTAL	BOSTON MUTUAL LIFE	AIR EVAC	LIBERTY NATIONAL	AUL RETIREMENT	PRE-PAID LEGAL INC	INDIANA SHERIFF 457 B	HOOSIER START	DEFERRED COMP
Cash and investments - beginning	\$ -	\$ 3,286	\$ -	\$ -	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	5,800	29,943	3,228	4,471	7,433	64,843	324	520	632	520
Total receipts	5,800	29,943	3,228	4,471	7,433	64,843	324	520	632	520
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	5,800	32,753	3,228	4,471	7,378	64,843	324	520	632	520
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,800	32,753	3,228	4,471	7,378	64,843	324	520	632	520
Excess (deficiency) of receipts over disbursements	-	(2,810)	-	-	55	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WITHHOLDING PERF	GARNISHMENT	CFDA 14.228 CDBG PHASE 2 COVID	JUVENILE PROBATION GRANT	RIVERBOAT ADMISSION TAX FUND	LOCAL ASSISTANCE AND TRIBAL CO	COMMUNITY TRANSITION	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	JAIL COMMISSARY
Cash and investments - beginning	\$ -	\$ -	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ 689,177	\$ 67,280	\$ 211,718
Receipts:										
Taxes	-	-	-	-	-	-	-	750,647	-	-
Intergovernmental receipts	-	-	-	-	697,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	469,613	16,279	250,000	-	-	-	-	-	332,917	310,667
Total receipts	469,613	16,279	250,000	-	697,500	-	-	750,647	332,917	310,667
Disbursements:										
Personal services	469,613	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	16,279	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	697,500	-	-	689,177	373,850	255,190
Total disbursements	469,613	16,279	-	-	697,500	-	-	689,177	373,850	255,190
Excess (deficiency) of receipts over disbursements	-	-	250,000	-	-	-	-	61,470	(40,933)	55,477
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,647	\$ 26,347	\$ 267,195

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CIRCUIT COURT CHILD SUPPORT	CLERK ACCOUNT #4712010	CLERK ODYSSEY ACCOUNT #107702810	OC DRUG INVESTIGATION FUND	ORANGE CO LAW ENFORCEMENT CONT	MVH RESTRICTED	USER-DRUG TREATMENT PROGRAM	USER-PRE TRIAL DIVERSION	USER- LAW ENFORCEMENT EDUCATION
Cash and investments - beginning	\$ 1,105	\$ 154,420	\$ 639,269	\$ -	\$ 823	\$ (86,240)	\$ 244,616	\$ 193,050	\$ 42,920
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,408,448	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	71,203	47,114	2,136
Other receipts	293,731	15	1,547,909	-	329	200,064	-	-	3
Total receipts	293,731	15	1,547,909	-	329	1,608,512	71,203	47,114	2,139
Disbursements:									
Personal services	-	-	-	-	-	789,755	86,773	-	-
Supplies	-	-	-	-	-	271,383	1,093	6,899	-
Other services and charges	-	-	-	-	-	-	5,789	21,375	-
Debt service - principal and interest	-	-	-	-	-	169,438	-	-	-
Capital outlay	-	-	-	-	-	-	150	14,696	-
Other disbursements	292,129	13,651	1,506,078	-	-	-	-	-	2,136
Total disbursements	292,129	13,651	1,506,078	-	-	1,230,576	93,805	42,970	2,136
Excess (deficiency) of receipts over disbursements	1,602	(13,636)	41,831	-	329	377,936	(22,602)	4,144	3
Cash and investments - ending	\$ 2,707	\$ 140,784	\$ 681,100	\$ -	\$ 1,152	\$ 291,696	\$ 222,014	\$ 197,194	\$ 42,923

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	USER- JURY DUTY	USER-PROS DRUG INVESTIGATION	COUNTY DRUG FUND-PROBATION	REGION 15 PLANNING	WOLFE CEMETERY FUND	SHERIFF DONATIONS	TRUCK HAULING PERMITS	SHERIFF WALMART GRANT	RULE 5 FUND
Cash and investments - beginning	\$ 7,743	\$ 3,151	\$ 41,511	\$ 7,585	\$ 10,000	\$ 13	\$ 5,903	\$ 188	\$ 769
Receipts:									
Taxes	-	-	-	7,929	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,079	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,316	-	11,240	-	-	-	-	-	-
Other receipts	-	2,245	6,500	-	186	227	525	-	-
Total receipts	1,316	2,245	17,740	9,008	186	227	525	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	1,431	-	-	-	-	-	-
Other services and charges	-	-	8,909	11,110	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	186	-	-	188	-
Total disbursements	-	-	10,340	11,110	186	-	-	188	-
Excess (deficiency) of receipts over disbursements	1,316	2,245	7,400	(2,102)	-	227	525	(188)	-
Cash and investments - ending	\$ 9,059	\$ 5,396	\$ 48,911	\$ 5,483	\$ 10,000	\$ 240	\$ 6,428	\$ -	\$ 769

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	911 PSAP-COUNTY SHARE	PERSONAL PROPERTY BUSINESS AUDIT	HEALTH INSURANCE	LIFE INSURANCE	VISION	UNEMPLOYMENT	PAYMENT IN LIEU OF TAXES	LIT CERTIFIED SHARES CLEARING	LIT PUBLIC SAFETY CLEARING
Cash and investments - beginning	\$ 113,057	\$ 28,595	\$ 14,622	\$ (312)	\$ 1,008	\$ 2,250	\$ -	\$ -	\$ -
Receipts:									
Taxes	91,959	97,692	-	-	-	-	-	3,559,281	1,779,641
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,085,328	15,870	8,733	1,290	87,373	208,379	-
Total receipts	<u>91,959</u>	<u>97,692</u>	<u>1,085,328</u>	<u>15,870</u>	<u>8,733</u>	<u>1,290</u>	<u>87,373</u>	<u>3,767,660</u>	<u>1,779,641</u>
Disbursements:									
Personal services	82,188	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,085,799	15,515	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	40,455	-	-	9,562	1,290	87,373	3,767,660	1,779,641
Total disbursements	<u>82,188</u>	<u>40,455</u>	<u>1,085,799</u>	<u>15,515</u>	<u>9,562</u>	<u>1,290</u>	<u>87,373</u>	<u>3,767,660</u>	<u>1,779,641</u>
Excess (deficiency) of receipts over disbursements	<u>9,771</u>	<u>57,237</u>	<u>(471)</u>	<u>355</u>	<u>(829)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>122,828</u>	\$ <u>85,832</u>	\$ <u>14,151</u>	\$ <u>43</u>	\$ <u>179</u>	\$ <u>2,250</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, 2021

	LIT EDIT CLEARING	CARES 21.019 AND 93.323	97.042 EMPGCOMPEMA	OPERATION PULLOVER	SECTION 5311 TRANSPORTATION	EMERGENCY PREPAREDNESS GRANT	PROBATION GRANT SALARY	14.228 CDBG HD-019-008	CFDA #16.034 CORONAVIRUS EM SU
Cash and investments - beginning	\$ -	\$ -	\$ 145	\$ 1,392	\$ -	\$ (12,500)	\$ 2,414	\$ -	\$ (39,376)
Receipts:									
Taxes	889,820	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	46,210	-	-	-	31,895	-	-	43,857
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	275,578	-	70,772	-	-
Total receipts	889,820	46,210	-	-	275,578	31,895	70,772	-	43,857
Disbursements:									
Personal services	-	571	-	-	-	31,895	59,524	-	-
Supplies	-	-	-	-	-	-	-	-	4,481
Other services and charges	-	-	-	-	-	-	6,333	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	889,820	45,573	-	-	275,578	-	-	-	-
Total disbursements	889,820	46,144	-	-	275,578	31,895	65,857	-	4,481
Excess (deficiency) of receipts over disbursements	-	66	-	-	-	-	4,915	-	39,376
Cash and investments - ending	\$ -	\$ 66	\$ 145	\$ 1,392	\$ -	\$ (12,500)	\$ 7,329	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AMERICAN RESCUE ACT	CFDA 16.756 CASA GRANT	TITLE IV-D INCENTIVE	ADAPT-SUBSTANCE ABUSE PROGRAM	COMMUNITY CROSSING GRANT	ADULT PROBATION GRANT CLEARING FUND	CLERK HHS GRANT	DRUG TESTING - PROBATION	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 50,519	\$ 3,346	\$ 2,952	\$ -	\$ 2,459	\$ 549	\$ 12,513,946
Receipts:									
Taxes	-	-	-	-	-	-	-	-	33,397,873
Intergovernmental receipts	1,908,003	-	7,880	-	-	-	-	-	7,148,852
Charges for services	-	-	-	-	-	-	-	-	1,461,183
Fines and forfeits	-	-	-	-	-	-	-	-	395,979
Other receipts	-	-	49	-	1,218,556	-	-	-	11,669,644
Total receipts	1,908,003	-	7,929	-	1,218,556	-	-	-	54,073,531
Disbursements:									
Personal services	62,990	-	-	-	-	-	-	-	7,616,883
Supplies	-	-	-	-	-	-	-	-	1,296,024
Other services and charges	56,850	-	-	-	-	-	-	-	6,534,287
Debt service - principal and interest	-	-	-	-	-	-	-	-	338,039
Capital outlay	448,388	-	-	-	-	-	-	-	2,754,838
Other disbursements	1,513	-	5,806	-	1,218,172	-	-	-	31,774,436
Total disbursements	569,741	-	5,806	-	1,218,172	-	-	-	50,314,507
Excess (deficiency) of receipts over disbursements	1,338,262	-	2,123	-	384	-	-	-	3,759,024
Cash and investments - ending	\$ 1,338,262	\$ -	\$ 52,642	\$ 3,346	\$ 3,336	\$ -	\$ 2,459	\$ 549	\$ 16,272,970

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services
Cash and investments - beginning	\$ 2,651,194	\$ 13,182	\$ 197,829	\$ 115,958	\$ 68,664	\$ 21,842	\$ 581,821	\$ 446,425	\$ 78	\$ -
Receipts:										
Taxes	4,090,260	-	587,470	-	-	-	483,091	262,440	-	-
Intergovernmental receipts	324,077	-	-	-	-	-	192,977	33,978	-	-
Charges for services	644,222	413	-	-	-	7,495	-	-	-	80,520
Fines and forfeits	39,298	-	-	3,629	9,480	-	-	-	25,233	-
Other receipts	203,343	1,428	-	-	77	-	6,634	5,000	-	-
Total receipts	5,301,200	1,841	587,470	3,629	9,557	7,495	682,702	301,418	25,233	80,520
Disbursements:										
Personal services	2,798,248	-	-	-	2,516	-	118,496	-	-	-
Supplies	300,193	-	-	-	-	-	106,504	-	-	-
Other services and charges	1,625,362	-	488,883	-	14,824	-	177,415	252,768	25,000	80,370
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	176,629	-	-	-	1,968	3,100	128,366	-	-	-
Other disbursements	28,290	-	-	-	-	-	-	-	-	-
Total disbursements	4,928,722	-	488,883	-	19,308	3,100	530,781	252,768	25,000	80,370
Excess (deficiency) of receipts over disbursements	372,478	1,841	98,587	3,629	(9,751)	4,395	151,921	48,650	233	150
Cash and investments - ending	\$ 3,023,672	\$ 15,023	\$ 296,416	\$ 119,587	\$ 58,913	\$ 26,237	\$ 733,742	\$ 495,075	\$ 311	\$ 150

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 17,808	\$ 18,124	\$ 15,271	\$ 184,219	\$ 857	\$ 12,338	\$ 278,839	\$ 602,022	\$ 44,123	\$ 1,122,730
Receipts:										
Taxes	-	-	-	80,237	-	-	-	1,120,664	-	58,215
Intergovernmental receipts	-	-	-	10,388	-	33,139	337,709	-	12,985	1,469,352
Charges for services	-	10,773	-	110,695	3,750	-	-	-	-	20,235
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	700	700	189	-	-	-	2,361	-	3,957
Total receipts	-	11,473	700	201,509	3,750	33,139	337,709	1,123,025	12,985	1,551,759
Disbursements:										
Personal services	-	-	-	128,985	-	32,908	-	652,079	-	814,235
Supplies	-	-	-	10,892	-	-	120,000	90,157	-	325,208
Other services and charges	-	-	-	6,631	-	-	60,000	150,620	-	307,247
Debt service - principal and interest	-	-	-	-	-	-	117,447	-	-	45,474
Capital outlay	-	-	-	789	-	-	-	-	-	1,075
Other disbursements	-	3,888	10,958	12	-	-	1	-	-	-
Total disbursements	-	3,888	10,958	147,309	-	32,908	297,448	892,856	-	1,493,239
Excess (deficiency) of receipts over disbursements	-	7,585	(10,258)	54,200	3,750	231	40,261	230,169	12,985	58,520
Cash and investments - ending	\$ 17,808	\$ 25,709	\$ 5,013	\$ 238,419	\$ 4,607	\$ 12,569	\$ 319,100	\$ 832,191	\$ 57,108	\$ 1,181,250

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 33,282	\$ 53,656	\$ 786	\$ 93,480	\$ 2,045,617	\$ 11,504	\$ 47,925	\$ 29,872	\$ 95,636	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	614,508	-	-	-	-	-
Charges for services	-	19,320	-	69,662	156,109	2,615	-	-	18,750	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	194	11,460	-	14,299	31,611	-	40,402
Total receipts	-	19,320	-	69,856	782,077	2,615	14,299	31,611	18,750	40,402
Disbursements:										
Personal services	-	-	-	4,761	495,945	-	-	-	-	-
Supplies	-	5,832	-	-	5,870	104	-	-	-	-
Other services and charges	-	-	-	8,361	42,324	-	-	-	2,460	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	99	-	21,914	72,550	-	-	-	1,695	-
Other disbursements	-	-	786	-	-	-	3,126	41,528	-	13,347
Total disbursements	-	5,931	786	35,036	616,689	104	3,126	41,528	4,155	13,347
Excess (deficiency) of receipts over disbursements	-	13,389	(786)	34,820	165,388	2,511	11,173	(9,917)	14,595	27,055
Cash and investments - ending	\$ 33,282	\$ 67,045	\$ -	\$ 128,300	\$ 2,211,005	\$ 14,015	\$ 59,098	\$ 19,955	\$ 110,231	\$ 27,055

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program	GAL/CASA	County Elected Officials Training	Statewide 911	Reassessment	OPIOID RESTRICTED	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 494,213	\$ 20,448	\$ 5,309	\$ 2	\$ 94,655	\$ 11,106	\$ 298,584	\$ 427,503	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	315,095	-	-
Intergovernmental receipts	-	16,090	-	-	57,632	-	-	40,796	-	-
Charges for services	-	-	-	-	-	3,406	359,310	-	-	-
Fines and forfeits	-	-	-	-	1,810	-	-	-	-	-
Other receipts	144,135	-	-	-	13,754	397	-	-	60,028	14,576
Total receipts	144,135	16,090	-	-	73,196	3,803	359,310	355,891	60,028	14,576
Disbursements:										
Personal services	-	14,311	-	-	29,827	-	285,460	159,936	-	-
Supplies	-	-	-	-	329	-	-	838	-	-
Other services and charges	-	1,717	-	-	17,395	2,000	36,415	175,289	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	130	-	390	3,096	-	-
Other disbursements	64,428	-	-	-	-	-	-	-	-	-
Total disbursements	64,428	16,028	-	-	47,681	2,000	322,265	339,159	-	-
Excess (deficiency) of receipts over disbursements	79,707	62	-	-	25,515	1,803	37,045	16,732	60,028	14,576
Cash and investments - ending	\$ 573,920	\$ 20,510	\$ 5,309	\$ 2	\$ 120,170	\$ 12,909	\$ 335,629	\$ 444,235	\$ 60,028	\$ 14,576

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	Convention Center Operating	Capital Projects	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ 419,344	\$ 23,306	\$ 29,665	\$ 55,772	\$ 127,613	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	18,235,650
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	4,125	-	-	-	-	21,725	-
Fines and forfeits	170,889	2,602	1,766	-	-	-	-	-	-	-
Other receipts	-	-	-	53,858	-	370,465	680,628	230,166	-	-
Total receipts	170,889	2,602	1,766	57,983	-	370,465	680,628	230,166	21,725	18,235,650
Disbursements:										
Personal services	45,141	-	-	8,762	-	-	-	-	-	-
Supplies	1,810	-	-	3,951	-	-	-	-	-	-
Other services and charges	42,751	-	-	32,811	27,755	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,051	-	-	-	-	-
Other disbursements	-	-	-	-	-	370,465	680,628	230,166	15,050	18,235,650
Total disbursements	89,702	-	-	45,524	35,806	370,465	680,628	230,166	15,050	18,235,650
Excess (deficiency) of receipts over disbursements	81,187	2,602	1,766	12,459	(35,806)	-	-	-	6,675	-
Cash and investments - ending	\$ 500,531	\$ 25,908	\$ 31,431	\$ 68,231	\$ 91,807	\$ -	\$ -	\$ -	\$ 6,675	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CVET Agency	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 19,333	\$ -	\$ 36	\$ 1,586	\$ -	\$ 1,000	\$ 3,930	\$ 1,312	\$ 63
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	7,495	2,473	-
Fines and forfeits	-	-	-	223	1,570	-	1,320	-	-	125
Other receipts	252,795	5,097	194,296	-	-	-	-	-	-	-
Total receipts	252,795	5,097	194,296	223	1,570	-	1,320	7,495	2,473	125
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	252,795	23,516	194,296	199	3,146	-	2,215	10,965	3,627	188
Total disbursements	252,795	23,516	194,296	199	3,146	-	2,215	10,965	3,627	188
Excess (deficiency) of receipts over disbursements	-	(18,419)	-	24	(1,576)	-	(895)	(3,470)	(1,154)	(63)
Cash and investments - ending	\$ -	\$ 914	\$ -	\$ 60	\$ 10	\$ -	\$ 105	\$ 460	\$ 158	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	AMERICAN FAMILY INS.
Cash and investments - beginning	\$ 1,210	\$ 135	\$ -	\$ 249	\$ 19	\$ -	\$ 1,030,005	\$ 24,644	\$ 44,016	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	1,658,780	-	-	-
Intergovernmental receipts	-	-	-	-	-	611,261	-	12,660	8,415	-
Charges for services	2,073	260	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	25	1,696	-	375	-	-	23	44	19,302
Total receipts	2,073	285	1,696	-	375	611,261	1,658,780	12,683	8,459	19,302
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	3,105	405	-	-	-	-	714,108	-	-	19,302
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,696	-	394	611,261	25,000	11,342	4,707	-
Total disbursements	3,105	405	1,696	-	394	611,261	739,108	11,342	4,707	19,302
Excess (deficiency) of receipts over disbursements	(1,032)	(120)	-	-	(19)	-	919,672	1,341	3,752	-
Cash and investments - ending	\$ 178	\$ 15	\$ -	\$ 249	\$ -	\$ -	\$ 1,949,677	\$ 25,985	\$ 47,768	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CONSECO INS	DENTAL	BOSTON MUTUAL LIFE	AIR EVAC	LIBERTY NATIONAL	AUL RETIREMENT	PRE-PAID LEGAL INC	INDIANA SHERIFF 457 B	HOOSIER START	DEFERRED COMP
Cash and investments - beginning	\$ -	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,738	30,510	2,495	3,175	4,545	62,112	39	520	309	70
Total receipts	3,738	30,510	2,495	3,175	4,545	62,112	39	520	309	70
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	3,738	33,119	2,495	3,175	4,545	62,112	39	520	309	70
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,738	33,119	2,495	3,175	4,545	62,112	39	520	309	70
Excess (deficiency) of receipts over disbursements	-	(2,609)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ (2,133)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WITHHOLDING PERF	GARNISHMENT	CFDA 14.228 CDBG PHASE 2 COVID	JUVENILE PROBATION GRANT	RIVERBOAT ADMISSION TAX FUND	LOCAL ASSISTANCE AND TRIBAL CO	COMMUNITY TRANSITION	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	JAIL COMMISSARY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,647	\$ 26,347	\$ 267,195
Receipts:										
Taxes	-	-	-	-	-	-	-	518,715	-	-
Intergovernmental receipts	-	-	-	288,720	697,500	136,212	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	497,478	8,142	-	-	-	-	4,175	-	308,997	249,908
Total receipts	497,478	8,142	-	288,720	697,500	136,212	4,175	518,715	308,997	249,908
Disbursements:										
Personal services	497,478	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,142	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	288,720	697,500	-	4,175	750,647	310,972	191,599
Total disbursements	497,478	8,142	-	288,720	697,500	-	4,175	750,647	310,972	191,599
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	136,212	-	(231,932)	(1,975)	58,309
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,212	\$ -	\$ 518,715	\$ 24,372	\$ 325,504

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CIRCUIT COURT CHILD SUPPORT	CLERK ACCOUNT #4712010	CLERK ODYSSEY ACCOUNT #107702810	OC DRUG INVESTIGATION FUND	ORANGE CO LAW ENFORCEMENT CONT	MVH RESTRICTED	USER-DRUG TREATMENT PROGRAM	USER-PRE TRIAL DIVERSION	USER- LAW ENFORCEMENT EDUCATION
Cash and investments - beginning	\$ 2,707	\$ 140,784	\$ 681,100	\$ -	\$ 1,152	\$ 291,696	\$ 222,014	\$ 197,194	\$ 42,923
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,469,353	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	59,964	40,303	1,753
Other receipts	331,667	14	1,536,417	585	42,923	73	-	52	-
Total receipts	331,667	14	1,536,417	585	42,923	1,469,426	59,964	40,355	1,753
Disbursements:									
Personal services	-	-	-	-	-	629,167	94,149	15,000	-
Supplies	-	-	-	-	-	301,500	853	6,968	-
Other services and charges	-	-	-	-	30,518	-	4,629	20,428	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	10,699	-
Other disbursements	329,231	-	1,353,631	-	-	-	-	-	44,669
Total disbursements	329,231	-	1,353,631	-	30,518	930,667	99,631	53,095	44,669
Excess (deficiency) of receipts over disbursements	2,436	14	182,786	585	12,405	538,759	(39,667)	(12,740)	(42,916)
Cash and investments - ending	\$ 5,143	\$ 140,798	\$ 863,886	\$ 585	\$ 13,557	\$ 830,455	\$ 182,347	\$ 184,454	\$ 7

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	USER- JURY DUTY	USER-PROS DRUG INVESTIGATION	COUNTY DRUG FUND-PROBATION	REGION 15 PLANNING	WOLFE CEMETERY FUND	SHERIFF DONATIONS	TRUCK HAULING PERMITS	SHERIFF WALMART GRANT	RULE 5 FUND
Cash and investments - beginning	\$ 9,059	\$ 5,396	\$ 48,911	\$ 5,483	\$ 10,000	\$ 240	\$ 6,428	\$ -	\$ 769
Receipts:									
Taxes	-	-	-	10,030	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,299	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,065	-	6,616	-	-	-	-	-	-
Other receipts	-	2,260	5,000	-	51	3,883	375	-	-
Total receipts	1,065	2,260	11,616	11,329	51	3,883	375	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	769
Supplies	-	-	3,603	-	-	-	-	-	-
Other services and charges	-	-	6,375	11,110	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	51	-	-	-	-
Total disbursements	-	-	9,978	11,110	51	-	-	-	769
Excess (deficiency) of receipts over disbursements	1,065	2,260	1,638	219	-	3,883	375	-	(769)
Cash and investments - ending	\$ 10,124	\$ 7,656	\$ 50,549	\$ 5,702	\$ 10,000	\$ 4,123	\$ 6,803	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	911 PSAP-COUNTY SHARE	PERSONAL PROPERTY BUSINESS AUDIT	HEALTH INSURANCE	LIFE INSURANCE	VISION	UNEMPLOYMENT	PAYMENT IN LIEU OF TAXES	LIT CERTIFIED SHARES CLEARING	LIT PUBLIC SAFETY CLEARING
Cash and investments - beginning	\$ 122,828	\$ 85,832	\$ 14,151	\$ 43	\$ 179	\$ 2,250	\$ -	\$ -	\$ -
Receipts:									
Taxes	96,074	92,975	-	-	-	-	-	3,584,589	1,792,295
Intergovernmental receipts	-	-	-	-	-	-	91,890	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,203,537	18,285	9,047	-	-	452,110	-
Total receipts	96,074	92,975	1,203,537	18,285	9,047	-	91,890	4,036,699	1,792,295
Disbursements:									
Personal services	93,536	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,216,336	18,517	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	69,085	-	-	9,809	607	91,890	4,036,699	1,792,295
Total disbursements	93,536	69,085	1,216,336	18,517	9,809	607	91,890	4,036,699	1,792,295
Excess (deficiency) of receipts over disbursements	2,538	23,890	(12,799)	(232)	(762)	(607)	-	-	-
Cash and investments - ending	\$ 125,366	\$ 109,722	\$ 1,352	\$ (189)	\$ (583)	\$ 1,643	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT EDIT CLEARING	CARES 21.019 AND 93.323	97.042 EMPGCOMP PEMA	OPERATION PULLOVER	SECTION 5311 TRANSPORTATION	EMERGENCY PREPAREDNESS GRANT	PROBATION GRANT SALARY	14.228 CDBG HD-019-008	CFDA #16.034 CORONAVIRUS EM SU
Cash and investments - beginning	\$ -	\$ 66	\$ 145	\$ 1,392	\$ -	\$ (12,500)	\$ 7,329	\$ -	\$ -
Receipts:									
Taxes	896,147	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,285	25,000	-	63,138	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	351,904	-	62,914	-	-
Total receipts	<u>896,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,189</u>	<u>25,000</u>	<u>62,914</u>	<u>63,138</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	12,500	58,060	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	6,697	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,285	-	-	-	-
Other disbursements	896,147	50	-	-	351,904	-	5,444	63,138	-
Total disbursements	<u>896,147</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>367,189</u>	<u>12,500</u>	<u>70,201</u>	<u>63,138</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>(7,287)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ -	\$ 16	\$ 145	\$ 1,392	\$ -	\$ -	\$ 42	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	AMERICAN RESCUE ACT	CFDA 16.756 CASA GRANT	TITLE IV-D INCENTIVE	ADAPT-SUBSTANCE ABUSE PROGRAM	COMMUNITY CROSSING GRANT	ADULT PROBATION GRANT CLEARING FUND	CLERK HHS GRANT	DRUG TESTING - PROBATION	Totals
Cash and investments - beginning	\$ 1,338,262	\$ -	\$ 52,642	\$ 3,346	\$ 3,336	\$ -	\$ 2,459	\$ 549	\$ 16,272,970
Receipts:									
Taxes	-	-	-	-	-	-	-	-	33,882,727
Intergovernmental receipts	1,908,003	24,300	8,415	-	-	525,547	-	-	9,030,629
Charges for services	-	-	-	-	-	-	-	-	1,545,426
Fines and forfeits	-	-	-	-	-	-	-	-	367,646
Other receipts	-	-	54	-	1,598,360	-	-	-	9,159,739
Total receipts	1,908,003	24,300	8,469	-	1,598,360	525,547	-	-	53,986,167
Disbursements:									
Personal services	138,337	20,491	-	-	-	-	-	-	7,151,097
Supplies	-	-	-	-	-	-	-	-	1,284,612
Other services and charges	300,236	-	-	-	-	-	-	-	6,048,428
Debt service - principal and interest	-	-	-	-	-	-	-	-	162,921
Capital outlay	632,491	-	-	-	-	-	-	-	1,078,327
Other disbursements	-	3,809	-	-	1,599,380	525,547	-	-	34,260,669
Total disbursements	1,071,064	24,300	-	-	1,599,380	525,547	-	-	49,986,054
Excess (deficiency) of receipts over disbursements	836,939	-	8,469	-	(1,020)	-	-	-	4,000,113
Cash and investments - ending	\$ 2,175,201	\$ -	\$ 61,111	\$ 3,346	\$ 2,316	\$ -	\$ 2,459	\$ 549	\$ 20,273,083

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OTHER INFORMATION

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ORANGE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 715,596</u>	<u>\$ -</u>

ORANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Capital	Graders	\$ 86,600	2/15/2021	8/15/2025
Spring Valley Bank and Trust	Highway Trucks	<u>74,146</u>	8/15/2018	4/1/2023
Total governmental activities		<u>160,746</u>		
Total of annual lease payments		<u>\$ 160,746</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Courthouse Renovation	\$ 1,773,756	\$ 165,348
Totals		<u>\$ 1,773,756</u>	<u>\$ 165,348</u>

ORANGE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 17,448,088
Infrastructure	346,593,913
Buildings	8,220,453
Machinery, equipment, and vehicles	<u>5,382,032</u>
Total governmental activities	<u>377,644,486</u>
Total capital assets	<u><u>\$ 377,644,486</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.