

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

**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

ORANGE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
12/26/2024



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	8-9
Notes to Financial Statement .....	10-15
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	18-40
Schedule of Leases and Debt .....	41
Schedule of Capital Assets.....	42
Other Reports.....	43

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lonnie Stroud Sandy Hill	01-01-23 to 04-02-24 04-03-24 to 12-31-24
County Treasurer	Shelley Hammack	01-01-23 to 12-31-24
Clerk of the Circuit Court	Elizabeth J. Jones	01-01-23 to 12-31-24
County Sheriff	David Henderson III	01-01-23 to 12-31-24
County Recorder	Sandy Hill Heather Henderson (acting) Heather Henderson	01-01-23 to 04-02-24 04-03-24 to 04-14-24 04-15-24 to 12-31-24
President of the Board of County Commissioners	Richard W. Dixon	01-01-23 to 12-31-24
President of the County Council	Jack Hinkle Catherine Henderson	01-01-23 to 12-31-23 01-01-24 to 12-31-24



Paul D. Joyce, CPA  
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# INDIANA STATE BOARD OF ACCOUNTS

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## 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 as of and for the year ended December 31, 2023, 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 as of and for the year ended December 31, 2023, 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, as of and for the year ended December 31, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 10, 2024





## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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 Report 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 Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

ORANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
General	\$ 3,023,672	\$ 7,275,676	\$ 5,286,489	\$ 5,012,859
Accident Report	15,023	1,103	-	16,126
LIT EDIT County Share	296,416	638,471	701,345	233,542
City & Town Court Costs	119,587	4,034	-	123,621
Clerks Records Perpetuation	58,913	10,692	19,508	50,097
State Sales Disclosure Fee	26,237	5,815	-	32,052
Cumulative Bridge	733,742	647,302	460,565	920,479
Cumulative Capital Development	495,075	345,994	196,673	644,396
Drug Free Community	311	20,667	15,603	5,375
Emergency Medical Services	150	80,370	80,370	150
Emer Planning/Right To Know	17,808	-	-	17,808
Enhanced Access Fund	25,709	12,937	4,771	33,875
Firearms Training	5,013	8,960	4,658	9,315
Health	238,419	93,527	180,313	151,633
Identification Security Protec	4,607	3,193	-	7,800
Local Health Maintenance	12,569	33,139	23,586	22,122
Local Road And Street	319,100	349,451	381,477	287,074
LIT Public Safety-County Share	832,191	1,242,163	973,870	1,100,484
MVH Restricted	830,455	1,523,644	884,665	1,469,434
Misdemeanant	57,108	12,043	-	69,151
Motor Vehicle Highway	1,181,250	1,602,805	1,697,619	1,086,436
Plat Book	67,045	17,740	6,150	78,635
Recorder's Record Perpetuation	128,300	58,839	38,268	148,871
French Lick Casino -County Portion	2,211,005	1,181,633	614,158	2,778,480
Co Sex & Violent Offender Fund	14,015	2,780	1,090	15,705
Supp Public Defender Services	59,098	30,218	-	89,316
Surplus Tax	19,955	22,899	16,929	25,925
Surveyors Corner Perpetuation	110,231	15,965	1,628	124,568
Tax Sale Redemption	27,055	14,452	38,223	3,284
Tax Sale Surplus	573,920	365,375	367,496	571,799
Local Health Dept Trust Accoun	20,510	16,090	21,037	15,563
Vehicle Inspection	5,309	-	-	5,309
Victim Impact Program	2	-	-	2
CASA Program	120,170	44,080	86,655	77,595
Co Elected Officials Training	12,909	3,194	1,353	14,750
Park & Recreation	33,282	-	-	33,282
Statewide 911	335,629	364,339	344,977	354,991
Reassessment	444,235	814,126	866,690	391,671
Juvenile Probation Administration	25,908	4,085	-	29,993
Alternative Dispute Resolution	31,431	1,536	-	32,967
Convention Center Operating	68,231	53,488	45,482	76,237
Sheriff Donations	4,123	3,299	-	7,422
County Property Bond Redemp	91,807	-	233	91,574
Health Insurance	1,352	722,129	714,181	9,300
Payroll Withholding - Federal	-	133,807	133,807	-
Withholding-Social Security Tax	-	123,241	123,241	-
Withholding-PERF	-	221,470	221,470	-
Withholding-State Tax	-	76,904	76,904	-
Garnishment	-	7,016	7,016	-
Dental Insurance	(2,133)	2,133	-	-
Life Insurance	(189)	189	-	-
Vision Insurance	(583)	583	-	-
Unemployment	1,643	-	1,643	-
Sheriffs Pension	6,675	13,093	18,491	1,277
State Settlement	-	18,876,062	18,876,062	-
CVET Agency	-	262,680	262,680	-
Sewage Collections	914	10,777	7,979	3,712
Financial Institution Tax	-	167,117	167,117	-
Fines & Forfeitures	60	197	203	54
Infraction Judgement	10	2,865	2,875	-
Special Death Benefit	105	1,650	1,755	-
Sales Disclosure - State Share	460	5,815	6,125	150
Coroners Continuing Education	158	2,700	2,678	180

ORANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
Interstate Compact Fee	-	188	188	-
State Mortgage Fee	178	1,468	1,646	-
Sex & Violent Offender - State Share	15	345	345	15
Inheritance Tax	249	-	-	249
Education Plate	-	356	318	38
Riverboat Wagering Tax Fund	-	1,410,512	1,410,512	-
Innkeepers Tax Collections	1,949,677	1,974,100	1,612,355	2,311,422
LIT Certified Shares	-	4,454,984	4,454,984	-
LIT Public Safety	-	1,912,358	1,912,358	-
LIT EDIT	-	956,179	956,179	-
ARRA IV-D Incentive (Clerk)	-	14	-	14
93.563 Title IV-D Incentive	61,111	8,588	8,360	61,339
95.563 Prosecutor IV-D Incentive-Post Oct' 99	25,985	12,870	922	37,933
95.563 Clerk IV-D Incentive-Post Oct' 99	47,768	8,584	4,271	52,081
After Settlement Collections	518,715	650,374	518,715	650,374
Sheriff Commissary	325,504	324,706	390,384	259,826
Clerk Child Support #21563510	5,143	267,439	263,535	9,047
Clerk Account #4712010	140,798	14	-	140,812
Clerk Odyssey #107702010	863,886	1,586,487	1,584,658	865,715
Inmate Trust Account	24,372	303,994	294,112	34,254
Orange Co Drug Investigation Fund	585	-	-	585
Orange Co Law Enforcement Cont Education	13,557	-	5,245	8,312
Opioid Restricted	60,028	15,634	72,366	3,296
Opioid Unrestricted	14,576	179	14,755	-
Wolfe Cemetery Fund	10,000	61	61	10,000
User - Drug Treatment Program	182,347	58,581	97,395	143,533
User - Pre-Trial Diversion	184,454	60,007	63,300	181,161
User - Law Enforcement Education	7	1,780	1,445	342
User - Jury Duty	10,124	3,803	-	13,927
User - Prosecutor Drug Investigation	7,656	459	-	8,115
County Drug Fund-Probation	50,549	8,616	9,801	49,364
Adult Probation Administrative	500,531	168,536	131,943	537,124
Truck Hauling Permits	6,803	750	-	7,553
Indiana Region 15 Planning	5,702	11,429	11,127	6,004
Drug Testing Fund-Probation	549	-	-	549
Sheriff Walmart Grant	-	10,557	7,420	3,137
911 PSAP - County Share	125,366	104,622	96,276	133,712
PP Tax Assess Audit Tax	109,722	1,369	-	111,091
Payment In Lieu Of Taxes	-	94,028	94,028	-
Riverboat Admissions Tax Fund	-	370,000	370,000	-
CARES CFDA 21.019 And 93.323	16	-	-	16
97.042 Empgcompema	145	-	-	145
Operation Pull Over	1,392	-	-	1,392
Section 5311 Transportation	-	353,837	353,837	-
Empg EMA Grant	-	19,835	19,835	-
Probation Grant 2016 Salary	42	60,413	59,842	613
14.228 CDBG HD-019-008	-	148,998	148,998	-
American Rescue Plan Act	2,175,201	-	886,247	1,288,954
Local Assistance And Tribal Co	136,212	136,212	187,620	84,804
State & Local Fiscal Recover	-	8,800	8,800	-
Immunization CFDA 93.268	-	-	26,509	(26,509)
Adapt-Substance Abuse Program	3,346	-	-	3,346
Community Crossing Grant	2,316	1,230,519	1,230,245	2,590
Adult Probation Grant Clearing	-	752,014	689,346	62,668
Juvenile Probation Grant Clear	-	267,522	267,522	-
Clerk HHS Grant	2,459	-	-	2,459
Totals	\$ 20,273,083	\$ 55,318,673	\$ 52,253,913	\$ 23,337,843

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 Deficit**

The financial statement contains one fund with deficits in cash. This is a result of reimbursements for expenditures made by the County that were not received by December 31, 2023, for the reimbursable grant fund.

**Note 8. Subsequent Event**

The County entered into a significant contract with Calcar Paving, Inc. in 2024. The contract, dated May 14, 2024, was in the amount of \$1,928,224 for paving projects. The project will be paid in part with the Community Crossings Matching Grants funding received from the State of Indiana and in part by County funds.



OTHER INFORMATION

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	General	Accident Report	LIT EDIT County Share	City & Town Court Costs	Clerks Records Perpetuation	State Sales Disclosure Fee
Cash and investments - beginning	\$ 3,023,672	\$ 15,023	\$ 296,416	\$ 119,587	\$ 58,913	\$ 26,237
Receipts:						
Taxes	4,376,933	-	-	-	-	-
Intergovernmental receipts	125,500	-	-	-	-	-
Charges for services	847,800	255	-	-	-	5,815
Fines and forfeits	197,727	-	-	4,034	10,462	-
Other receipts	1,727,716	848	638,471	-	230	-
Total receipts	7,275,676	1,103	638,471	4,034	10,692	5,815
Disbursements:						
Personal services	3,406,855	-	-	-	11,607	-
Supplies	272,066	-	-	-	-	-
Other services and charges	1,313,081	-	701,345	-	-	-
Capital outlay	174,240	-	-	-	1,601	-
Other disbursements	120,247	-	-	-	6,300	-
Total disbursements	5,286,489	-	701,345	-	19,508	-
Excess (deficiency) of receipts over (under) disbursements	1,989,187	1,103	(62,874)	4,034	(8,816)	5,815
Cash and investments - ending	\$ 5,012,859	\$ 16,126	\$ 233,542	\$ 123,621	\$ 50,097	\$ 32,052

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emer Planning/Right To Know
Cash and investments - beginning	\$ 733,742	\$ 495,075	\$ 311	\$ 150	\$ 17,808
Receipts:					
Taxes	590,130	339,988	-	-	-
Intergovernmental receipts	45,123	6,006	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	20,667	-	-
Other receipts	12,049	-	-	80,370	-
Total receipts	<u>647,302</u>	<u>345,994</u>	<u>20,667</u>	<u>80,370</u>	<u>-</u>
Disbursements:					
Personal services	138,762	-	-	-	-
Supplies	99,025	-	-	-	-
Other services and charges	21,600	196,183	15,603	80,370	-
Capital outlay	157,804	490	-	-	-
Other disbursements	43,374	-	-	-	-
Total disbursements	<u>460,565</u>	<u>196,673</u>	<u>15,603</u>	<u>80,370</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>186,737</u>	<u>149,321</u>	<u>5,064</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 920,479</u>	<u>\$ 644,396</u>	<u>\$ 5,375</u>	<u>\$ 150</u>	<u>\$ 17,808</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Enhanced Access Fund	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 25,709	\$ 5,013	\$ 238,419	\$ 4,607	\$ 12,569	\$ 319,100
Receipts:						
Taxes	-	-	24,504	-	-	-
Intergovernmental receipts	-	-	433	-	33,139	316,185
Charges for services	-	8,960	67,774	3,193	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,937	-	816	-	-	33,266
Total receipts	<u>12,937</u>	<u>8,960</u>	<u>93,527</u>	<u>3,193</u>	<u>33,139</u>	<u>349,451</u>
Disbursements:						
Personal services	-	-	153,427	-	23,586	-
Supplies	-	-	7,176	-	-	-
Other services and charges	-	-	11,693	-	-	220,000
Capital outlay	-	-	8,017	-	-	-
Other disbursements	4,771	4,658	-	-	-	161,477
Total disbursements	<u>4,771</u>	<u>4,658</u>	<u>180,313</u>	<u>-</u>	<u>23,586</u>	<u>381,477</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,166</u>	<u>4,302</u>	<u>(86,786)</u>	<u>3,193</u>	<u>9,553</u>	<u>(32,026)</u>
Cash and investments - ending	<u>\$ 33,875</u>	<u>\$ 9,315</u>	<u>\$ 151,633</u>	<u>\$ 7,800</u>	<u>\$ 22,122</u>	<u>\$ 287,074</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT Public Safety-County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 832,191	\$ 830,455	\$ 57,108	\$ 1,181,250	\$ 67,045
Receipts:					
Taxes	1,212,163	-	-	-	-
Intergovernmental receipts	-	1,523,644	-	1,557,808	-
Charges for services	-	-	-	-	17,740
Fines and forfeits	-	-	-	-	-
Other receipts	30,000	-	12,043	44,997	-
Total receipts	1,242,163	1,523,644	12,043	1,602,805	17,740
Disbursements:					
Personal services	786,538	704,665	-	841,918	-
Supplies	83,683	180,000	-	294,715	-
Other services and charges	45,838	-	-	275,678	5,832
Capital outlay	55,611	-	-	285,308	318
Other disbursements	2,200	-	-	-	-
Total disbursements	973,870	884,665	-	1,697,619	6,150
Excess (deficiency) of receipts over (under) disbursements	268,293	638,979	12,043	(94,814)	11,590
Cash and investments - ending	\$ 1,100,484	\$ 1,469,434	\$ 69,151	\$ 1,086,436	\$ 78,635

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Recorder's Record Perpetuation	French Lick Casino -County Portion	Co Sex & Violent Offender Fund	Supp Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 128,300	\$ 2,211,005	\$ 14,015	\$ 59,098	\$ 19,955
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	989,784	-	-	-
Charges for services	58,774	-	2,780	-	-
Fines and forfeits	65	-	-	-	-
Other receipts	-	191,849	-	30,218	22,899
Total receipts	<u>58,839</u>	<u>1,181,633</u>	<u>2,780</u>	<u>30,218</u>	<u>22,899</u>
Disbursements:					
Personal services	6,103	71,279	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,200	408,046	-	-	-
Capital outlay	22,000	28,114	1,090	-	-
Other disbursements	1,965	106,719	-	-	16,929
Total disbursements	<u>38,268</u>	<u>614,158</u>	<u>1,090</u>	<u>-</u>	<u>16,929</u>
Excess (deficiency) of receipts over (under) disbursements	<u>20,571</u>	<u>567,475</u>	<u>1,690</u>	<u>30,218</u>	<u>5,970</u>
Cash and investments - ending	<u>\$ 148,871</u>	<u>\$ 2,778,480</u>	<u>\$ 15,705</u>	<u>\$ 89,316</u>	<u>\$ 25,925</u>



ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Surveyors Corner <u>Perpetuation</u>	Tax Sale <u>Redemption</u>	Tax Sale Surplus	Local Health Dept Trust Account	Vehicle Inspection	Victim Impact Program
Cash and investments - beginning	\$ 110,231	\$ 27,055	\$ 573,920	\$ 20,510	\$ 5,309	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	15,965	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,452	365,375	16,090	-	-
Total receipts	<u>15,965</u>	<u>14,452</u>	<u>365,375</u>	<u>16,090</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	20,346	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,628	-	-	691	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	38,223	367,496	-	-	-
Total disbursements	<u>1,628</u>	<u>38,223</u>	<u>367,496</u>	<u>21,037</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,337</u>	<u>(23,771)</u>	<u>(2,121)</u>	<u>(4,947)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 124,568</u>	<u>\$ 3,284</u>	<u>\$ 571,799</u>	<u>\$ 15,563</u>	<u>\$ 5,309</u>	<u>\$ 2</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CASA Program	Co Elected Officials Training	Park & Recreation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 120,170	\$ 12,909	\$ 33,282	\$ 335,629	\$ 444,235
Receipts:					
Taxes	-	-	-	-	363,471
Intergovernmental receipts	4,850	-	-	-	6,420
Charges for services	-	3,193	-	364,339	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,230	1	-	-	444,235
Total receipts	44,080	3,194	-	364,339	814,126
Disbursements:					
Personal services	67,072	-	-	282,423	194,610
Supplies	443	-	-	-	1,186
Other services and charges	18,490	1,353	-	62,554	226,659
Capital outlay	650	-	-	-	-
Other disbursements	-	-	-	-	444,235
Total disbursements	86,655	1,353	-	344,977	866,690
Excess (deficiency) of receipts over (under) disbursements	(42,575)	1,841	-	19,362	(52,564)
Cash and investments - ending	\$ 77,595	\$ 14,750	\$ 33,282	\$ 354,991	\$ 391,671

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	<u>Juvenile Probation Administration</u>	<u>Alternative Dispute Resolution</u>	<u>Convention Center Operating</u>	<u>Sheriff Donations</u>	<u>County Property Bond Redemp</u>
Cash and investments - beginning	\$ 25,908	\$ 31,431	\$ 68,231	\$ 4,123	\$ 91,807
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	53,488	-	-
Fines and forfeits	4,085	1,536	-	-	-
Other receipts	-	-	-	3,299	-
Total receipts	<u>4,085</u>	<u>1,536</u>	<u>53,488</u>	<u>3,299</u>	<u>-</u>
Disbursements:					
Personal services	-	-	4,783	-	-
Supplies	-	-	1,272	-	233
Other services and charges	-	-	37,592	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,835	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>45,482</u>	<u>-</u>	<u>233</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,085</u>	<u>1,536</u>	<u>8,006</u>	<u>3,299</u>	<u>(233)</u>
Cash and investments - ending	<u>\$ 29,993</u>	<u>\$ 32,967</u>	<u>\$ 76,237</u>	<u>\$ 7,422</u>	<u>\$ 91,574</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Insurance	Payroll Withholding - Federal	Withholding-Social Security Tax	Withholding-PERF
Cash and investments - beginning	\$ 1,352	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	722,129	133,807	123,241	221,470
Total receipts	<u>722,129</u>	<u>133,807</u>	<u>123,241</u>	<u>221,470</u>
Disbursements:				
Personal services	119	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	714,062	133,807	123,241	221,470
Total disbursements	<u>714,181</u>	<u>133,807</u>	<u>123,241</u>	<u>221,470</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,948</u>	-	-	-
Cash and investments - ending	<u>\$ 9,300</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, 2023

	<u>Withholding-State Tax</u>	<u>Garnishment</u>	<u>Dental Insurance</u>	<u>Life Insurance</u>	<u>Vision Insurance</u>
Cash and investments - beginning	\$ -	\$ -	\$ (2,133)	\$ (189)	\$ (583)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	76,904	7,016	2,133	189	583
Total receipts	<u>76,904</u>	<u>7,016</u>	<u>2,133</u>	<u>189</u>	<u>583</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	76,904	7,016	-	-	-
Total disbursements	<u>76,904</u>	<u>7,016</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>2,133</u>	<u>189</u>	<u>583</u>
Cash and investments - ending	<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, 2023

	<u>Unemployment</u>	<u>Sheriffs Pension</u>	<u>State Settlement</u>	<u>CVET Agency</u>	<u>Sewage Collections</u>
Cash and investments - beginning	\$ 1,643	\$ 6,675	\$ -	\$ -	\$ 914
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,093	18,876,062	262,680	10,777
Total receipts	-	13,093	18,876,062	262,680	10,777
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,643	18,491	18,876,062	262,680	7,979
Total disbursements	1,643	18,491	18,876,062	262,680	7,979
Excess (deficiency) of receipts over (under) disbursements	(1,643)	(5,398)	-	-	2,798
Cash and investments - ending	\$ -	\$ 1,277	\$ -	\$ -	\$ 3,712

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure - State Share	Coroners Continuing Education
Cash and investments - beginning	\$ -	\$ 60	\$ 10	\$ 105	\$ 460	\$ 158
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	5,495	2,700
Fines and forfeits	-	-	-	1,650	-	-
Other receipts	167,117	197	2,865	-	320	-
Total receipts	167,117	197	2,865	1,650	5,815	2,700
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,875	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	167,117	203	-	1,755	6,125	2,678
Total disbursements	167,117	203	2,875	1,755	6,125	2,678
Excess (deficiency) of receipts over (under) disbursements	-	(6)	(10)	(105)	(310)	22
Cash and investments - ending	\$ -	\$ 54	\$ -	\$ -	\$ 150	\$ 180

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Interstate Compact Fee	State Mortgage Fee	Sex & Violent Offender - State Share	Inheritance Tax	Education Plate	Riverboat Wagering Tax Fund
Cash and investments - beginning	\$ -	\$ 178	\$ 15	\$ 249	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	126,414
Charges for services	-	1,468	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	188	-	345	-	356	1,284,098
Total receipts	188	1,468	345	-	356	1,410,512
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	188	1,646	345	-	318	1,410,512
Total disbursements	188	1,646	345	-	318	1,410,512
Excess (deficiency) of receipts over (under) disbursements	-	(178)	-	-	38	-
Cash and investments - ending	\$ -	\$ -	\$ 15	\$ 249	\$ 38	\$ -



ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT EDIT	ARRA IV-D Incentive (Clerk)	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 1,949,677	\$ -	\$ -	\$ -	\$ -	\$ 61,111
Receipts:						
Taxes	112,343	630,267	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,861,757	3,824,717	1,912,358	956,179	14	8,588
Total receipts	1,974,100	4,454,984	1,912,358	956,179	14	8,588
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,612,355	4,454,984	1,912,358	956,179	-	8,360
Total disbursements	1,612,355	4,454,984	1,912,358	956,179	-	8,360
Excess (deficiency) of receipts over (under) disbursements	361,745	-	-	-	14	228
Cash and investments - ending	\$ 2,311,422	\$ -	\$ -	\$ -	\$ 14	\$ 61,339

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	95.563 Prosecutor IV-D Incentive-Post Oct' 99	95.563 Clerk IV-D Incentive-Post Oct' 99	After Settlement Collections	Sheriff Commissary	Clerk Child Support #21563510
Cash and investments - beginning	\$ 25,985	\$ 47,768	\$ 518,715	\$ 325,504	\$ 5,143
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	650,374	324,706	-
Fines and forfeits	-	-	-	-	267,439
Other receipts	12,870	8,584	-	-	-
Total receipts	<u>12,870</u>	<u>8,584</u>	<u>650,374</u>	<u>324,706</u>	<u>267,439</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	922	4,271	518,715	390,384	263,535
Total disbursements	<u>922</u>	<u>4,271</u>	<u>518,715</u>	<u>390,384</u>	<u>263,535</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,948</u>	<u>4,313</u>	<u>131,659</u>	<u>(65,678)</u>	<u>3,904</u>
Cash and investments - ending	<u>\$ 37,933</u>	<u>\$ 52,081</u>	<u>\$ 650,374</u>	<u>\$ 259,826</u>	<u>\$ 9,047</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Clerk Account #4712010	Clerk Odyssey #107702010	Inmate Trust Account	Orange Co Drug Investigation Fund	Orange Co Law Enforcement Cont Education
Cash and investments - beginning	\$ 140,798	\$ 863,886	\$ 24,372	\$ 585	\$ 13,557
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	303,994	-	-
Fines and forfeits	14	1,586,487	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>14</u>	<u>1,586,487</u>	<u>303,994</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	5,245
Capital outlay	-	-	-	-	-
Other disbursements	-	1,584,658	294,112	-	-
Total disbursements	<u>-</u>	<u>1,584,658</u>	<u>294,112</u>	<u>-</u>	<u>5,245</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14</u>	<u>1,829</u>	<u>9,882</u>	<u>-</u>	<u>(5,245)</u>
Cash and investments - ending	<u>\$ 140,812</u>	<u>\$ 865,715</u>	<u>\$ 34,254</u>	<u>\$ 585</u>	<u>\$ 8,312</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Opioid Restricted	Opioid Unrestricted	Wolfe Cemetery Fund	User - Drug Treatment Program	User - Pre-Trial Diversion	User - Law Enforcement Education
Cash and investments - beginning	\$ 60,028	\$ 14,576	\$ 10,000	\$ 182,347	\$ 184,454	\$ 7
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	58,350	58,527	1,780
Other receipts	15,634	179	61	231	1,480	-
Total receipts	15,634	179	61	58,581	60,007	1,780
Disbursements:						
Personal services	-	-	-	92,439	16,350	-
Supplies	-	-	-	369	7,051	-
Other services and charges	-	-	-	4,587	21,485	-
Capital outlay	-	-	-	-	9,088	-
Other disbursements	72,366	14,755	61	-	9,326	1,445
Total disbursements	72,366	14,755	61	97,395	63,300	1,445
Excess (deficiency) of receipts over (under) disbursements	(56,732)	(14,576)	-	(38,814)	(3,293)	335
Cash and investments - ending	\$ 3,296	\$ -	\$ 10,000	\$ 143,533	\$ 181,161	\$ 342

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	User - Jury Duty	User - Prosecutor Drug Investigation	County Drug Fund-Probation	Adult Probation Administrative	Truck Hauling Permits
Cash and investments - beginning	\$ 10,124	\$ 7,656	\$ 50,549	\$ 500,531	\$ 6,803
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,803	-	5,477	159,823	-
Other receipts	-	459	3,139	8,713	750
Total receipts	3,803	459	8,616	168,536	750
Disbursements:					
Personal services	-	-	-	83,136	-
Supplies	-	-	1,536	934	-
Other services and charges	-	-	8,265	47,343	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	530	-
Total disbursements	-	-	9,801	131,943	-
Excess (deficiency) of receipts over (under) disbursements	3,803	459	(1,185)	36,593	750
Cash and investments - ending	\$ 13,927	\$ 8,115	\$ 49,364	\$ 537,124	\$ 7,553

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Indiana Region 15 Planning	Drug Testing Fund-Probation	Sheriff Walmart Grant	911 PSAP - County Share	PP Tax Assess Audit Tax
Cash and investments - beginning	\$ 5,702	\$ 549	\$ -	\$ 125,366	\$ 109,722
Receipts:					
Taxes	11,231	-	-	-	1,369
Intergovernmental receipts	198	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,557	104,622	-
Total receipts	<u>11,429</u>	<u>-</u>	<u>10,557</u>	<u>104,622</u>	<u>1,369</u>
Disbursements:					
Personal services	-	-	-	96,276	-
Supplies	-	-	-	-	-
Other services and charges	11,127	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,420	-	-
Total disbursements	<u>11,127</u>	<u>-</u>	<u>7,420</u>	<u>96,276</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>302</u>	<u>-</u>	<u>3,137</u>	<u>8,346</u>	<u>1,369</u>
Cash and investments - ending	<u>\$ 6,004</u>	<u>\$ 549</u>	<u>\$ 3,137</u>	<u>\$ 133,712</u>	<u>\$ 111,091</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Payment In Lieu Of Taxes	Riverboat Admissions Tax Fund	CARES CFDA 21.019 And 93.323	97.042 Empgcompema	Operation Pull Over
Cash and investments - beginning	\$ -	\$ -	\$ 16	\$ 145	\$ 1,392
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	94,028	370,000	-	-	-
Total receipts	94,028	370,000	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	94,028	370,000	-	-	-
Total disbursements	94,028	370,000	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 16	\$ 145	\$ 1,392

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Section 5311 Transportation	Empg EMA Grant	Probation Grant 2016 Salary	14.228 CDBG HD-019-008	American Rescue Plan Act	Local Assistance And Tribal Co
Cash and investments - beginning	\$ -	\$ -	\$ 42	\$ -	\$ 2,175,201	\$ 136,212
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	19,835	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	353,837	-	60,413	148,998	-	136,212
Total receipts	353,837	19,835	60,413	148,998	-	136,212
Disbursements:						
Personal services	-	-	59,842	-	-	-
Supplies	-	-	-	-	71,316	-
Other services and charges	-	-	-	-	168,475	187,620
Capital outlay	91,613	-	-	-	646,246	-
Other disbursements	262,224	19,835	-	148,998	210	-
Total disbursements	353,837	19,835	59,842	148,998	886,247	187,620
Excess (deficiency) of receipts over (under) disbursements	-	-	571	-	(886,247)	(51,408)
Cash and investments - ending	\$ -	\$ -	\$ 613	\$ -	\$ 1,288,954	\$ 84,804



ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State & Local Fiscal Recover	Immunization CFDA 93,268	Adapt-Substance Abuse Program	Community Crossing Grant
Cash and investments - beginning	\$ -	\$ -	\$ 3,346	\$ 2,316
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	8,800	-	-	1,230,519
Total receipts	<u>8,800</u>	<u>-</u>	<u>-</u>	<u>1,230,519</u>
Disbursements:				
Personal services	-	20,139	-	-
Supplies	-	2,885	-	-
Other services and charges	-	58	-	-
Capital outlay	8,800	3,427	-	-
Other disbursements	-	-	-	1,230,245
Total disbursements	<u>8,800</u>	<u>26,509</u>	<u>-</u>	<u>1,230,245</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(26,509)</u>	<u>-</u>	<u>274</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (26,509)</u>	<u>\$ 3,346</u>	<u>\$ 2,590</u>

ORANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Adult Probation Grant Clearing	Juvenile Probation Grant Clear	Clerk HHS Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 2,459	\$ 20,273,083
Receipts:				
Taxes	-	-	-	7,662,399
Intergovernmental receipts	-	-	-	4,755,339
Charges for services	-	-	-	2,738,813
Fines and forfeits	-	-	-	2,381,926
Other receipts	752,014	267,522	-	37,780,196
Total receipts	752,014	267,522	-	55,318,673
Disbursements:				
Personal services	-	-	-	7,082,275
Supplies	-	-	-	1,023,890
Other services and charges	-	-	-	4,109,516
Capital outlay	-	-	-	1,494,417
Other disbursements	689,346	267,522	-	38,543,815
Total disbursements	689,346	267,522	-	52,253,913
Excess (deficiency) of receipts over (under) disbursements	62,668	-	-	3,064,760
Cash and investments - ending	\$ 62,668	\$ -	\$ 2,459	\$ 23,337,843

ORANGE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Americam Capital	Graders	\$ 86,601	02/15/21	08/15/25
Total of annual lease payments		<u>\$ 86,601</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: Revenue bonds	Courthouse Renovation	\$ 1,676,203	\$ 97,553
Totals		<u>\$ 1,676,203</u>	<u>\$ 97,553</u>

ORANGE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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>6,803,120</u>
Total governmental activities	<u>379,065,574</u>
Total capital assets	<u><u>\$ 379,065,574</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/>.