

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ORANGE COUNTY

ORANGE COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/14/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Donna Atchison	01-01-13 to 12-31-16
	Lonnie Stroud	01-01-17 to 12-31-20
County Treasurer	Sandy Hill	01-01-13 to 12-31-16
	Billie Deel	01-01-17 to 12-31-20
Clerk of the Circuit Court	Beth Jones	01-01-13 to 12-31-20
County Sheriff	Joshua Babcock	01-01-15 to 12-31-22
County Recorder	Terry Nicholson	01-01-13 to 12-31-16
	Sandy Hill	01-01-17 to 12-31-20
President of the Board of County Commissioners	Don Brewer	01-01-16 to 12-31-17
	Richard Dixon	01-01-18 to 12-31-19
President of the County Council	Kermit A. Lamb	01-01-16 to 12-31-16
	Matt Henderson	01-01-17 to 12-31-17
	Robin Stackhouse	01-01-18 to 12-31-18
	Matt Henderson	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ORANGE COUNTY, INDIANA

Report on the Financial Statement

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, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

February 12, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
General	\$ 340,687	\$ 2,861,576	\$ 2,895,381	\$ 306,882	\$ 4,325,627	\$ 4,175,010	\$ 457,499
Accident Report	4,275	1,535	286	5,524	1,933	140	7,317
CAGIT County Certified Shares	3,758	1,118,668	1,177,818	(55,392)	55,392	-	-
CEDIT County Share	134,104	450,437	435,044	149,497	497,269	451,727	195,039
City and Town Court Costs	85,761	5,742	-	91,503	6,342	-	97,845
Clerk's Records Perpetuation	18,794	11,023	2,560	27,257	12,165	-	39,422
Sales Disclosure - County Share	7,407	3,190	-	10,597	3,385	-	13,982
Cummulative Bridge	1,086,265	554,963	811,942	829,286	555,035	386,582	997,739
Cummulative Capital Development	341,302	342,227	278,112	405,417	173,729	99,262	479,884
Cummulative Courthouse	5,523	-	-	5,523	-	-	5,523
Drug Free Community	2,530	30,730	22,000	11,260	44,932	22,000	34,192
Emergency Planning/Right to Know	17,809	-	-	17,809	-	-	17,809
Enhanced Access Fund	-	-	-	-	1,408	150	1,258
Firearms Training	25,096	16,551	16,952	24,695	8,957	12,249	21,403
Health	(1,541)	114,574	88,285	24,748	97,498	98,322	23,924
Identification Security Protection	19,603	2,800	-	22,403	2,599	10,000	15,002
Levy Excess	99	-	-	99	-	-	99
Local Health Maintenance	24,993	54,933	41,620	38,306	21,879	45,247	14,938
Local Road and Street	12,024	252,452	232,881	31,595	221,225	134,696	118,124
Misdemeanant	14,493	12,985	10,786	16,692	12,985	8,904	20,773
Motor Vehicle Highway	1,035,790	2,237,624	2,561,108	712,306	2,424,749	2,331,019	806,036
Park & Recreation	28,139	9,745	7,377	30,507	7,219	12,021	25,705
Plat Book	14,868	10,526	11,030	14,364	9,525	13,937	9,952
Rainy Day	394	698,392	-	698,786	698,000	1,396,000	786
Reassessment - 2015	680,583	251,888	312,493	619,978	139,345	405,372	353,951
Recorder's Records Perpetuation	12,032	14,124	2,761	23,395	30,018	24,987	28,426
Riverboat	1,013,646	1,186,137	1,280,040	919,743	1,700,041	1,499,130	1,120,654
Sex and Violent Offender Administration	5,076	1,333	2,978	3,431	1,719	694	4,456
Supplemental Public Defender Services	16,538	5,222	113	21,647	9,224	21,832	9,039
Surplus Tax	6,636	23,749	12,030	18,355	27,042	22,745	22,652
Surveyor's Corner Perpetuation	25,648	6,395	2,924	29,119	11,368	2,920	37,297
Tax Sale Redemption	3,535	31,522	25,486	9,571	34,109	31,916	11,764
Tax Sale Surplus	388,907	130,183	220,768	298,322	50,701	133,398	215,625
Local Health Department Trust Account	1,862	24,547	17,215	9,194	8,182	16,641	735
Vehicle Inspection	393	3,122	-	3,515	1,774	-	5,289
Victim Impact Program	2	-	-	2	-	-	2
County Elected Officials Training	6,041	1,777	6,546	1,272	2,599	1,096	2,775
Statewide 911	204,253	358,375	321,699	240,929	356,486	399,466	197,949
Rainy Day Restricted-MVH	-	302,000	356,417	(54,417)	302,000	247,583	-
Adult Probation Administrative	31,450	159,665	177,727	13,388	206,550	177,745	42,193
Juvenile Probation Administrative	8,805	5,460	7,720	6,545	5,375	5,911	6,009
Alternative Dispute Resolution	20,808	2,140	-	22,948	2,119	400	24,667
County User Fee	79,567	126,982	66,995	139,554	144,561	92,072	192,043
Convention Center Operating	1,075	12,903	12,110	1,868	36,430	24,880	13,418
Health Insurance	9,863	897,526	893,859	13,530	1,052,990	1,050,853	15,667
Deferred Comp	-	2,510	2,510	-	1,335	1,335	-

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
Hoosier Start	-	239	239	-	1,675	1,675	-
AUL Retirement	-	27,570	27,570	-	31,815	31,815	-
Payroll Withholding - Federal	-	301,032	300,592	440	320,047	320,124	363
Payroll Withholding - Social Security	(46)	523,831	523,831	(46)	550,841	550,795	-
Payroll Withholding - PERF	-	405,347	404,093	1,254	424,324	424,324	1,254
Indiana Sheriff's 457(B) Plan	-	1,280	1,280	-	520	520	-
Payroll Withholding - State Tax	-	156,998	156,998	-	165,618	165,618	-
Garnishment	-	14,012	14,012	-	15,707	15,707	-
Settlement	-	14,017,707	13,686,901	330,806	14,320,356	14,651,162	-
CVET Agency	-	219,491	219,491	-	212,811	212,811	-
Sewage Collections	8,476	11,580	8,496	11,560	35,133	44,685	2,008
Financial Institution Tax	-	115,438	115,438	-	103,874	103,874	-
State Fines and Forfeitures	668	11,248	3,037	8,879	2,539	11,324	94
Infraction Judgement	-	-	-	-	5,936	5,192	744
Special Death Benefit	245	2,705	1,135	1,815	2,830	4,320	325
Sales Disclosure - State Share	50	3,190	1,505	1,735	3,385	4,820	300
Coroners Training & Con't Education	125	1,658	622	1,161	1,424	2,494	91
Interstate Compact - State Share	390	1,921	921	1,390	1,428	2,593	225
Mortgage Recording Fees - State Share	162	1,733	660	1,235	1,773	2,883	125
Sex and Violent Offender Admin - State	25	143	75	93	191	264	20
Inheritance Tax	130	119	-	249	-	-	249
Education Plate Fees Agency	-	300	-	300	244	300	244
Riverboat Revenue Sharing	229,359	1,874,074	1,977,535	125,898	2,184,193	2,310,091	-
Innkeepers Tax Collections	644,413	1,164,278	988,637	820,054	1,135,377	1,056,273	899,158
CAGIT Distribution	-	3,022,283	3,022,283	-	-	-	-
CEDIT Distribution	-	728,998	728,998	-	-	-	-
LOIT 2016 Special Distribution	-	512,960	512,960	-	-	-	-
LIT Certified Shares	-	-	-	-	3,253,385	3,253,385	-
LIT EDIT	-	-	-	-	816,028	816,028	-
93.563 ARRA Clerk IV-D Incentive	794	-	576	218	168	-	386
93.563 Prosecutor IV-D Incentive-Post Oct '99	4,591	13,237	10,761	7,067	13,393	17,594	2,866
93.563 Clerk IV-D Incentive-Post Oct '99	19,596	8,796	4,650	23,742	8,907	4,357	28,292
First Chance Fees Award B-14-DC	-	18,500	18,500	-	-	-	-
EMPG EMA Grant	-	5,109	5,109	-	-	-	-
Orange County Circuit/Superior Court	160,124	16	5,795	154,345	16	875	153,486
Clerk HHS Grant	-	5,373	2,914	2,459	-	-	2,459
Orange County Circuit Court Child Support	4,043	385,042	371,397	17,688	347,342	363,931	1,099
Orange County Clerk/Odyssey	472,399	1,833,979	1,748,739	557,639	2,225,824	2,023,478	759,985
After Settlement Collections	404,098	400,213	404,098	400,213	615,464	400,213	615,464
Courthouse Redem Fund	938,218	51,961	-	990,179	52,549	-	1,042,728
Commissary	101,259	213,461	230,161	84,559	303,404	255,078	132,885
Inmate Trust Fund	15,012	279,437	276,152	18,297	417,151	421,195	14,253
American Family Insurance	42	11,673	11,590	125	11,227	10,482	870
Conseco Insurance	-	8,664	8,719	(55)	7,732	7,677	-
Dental	-	21,511	21,135	376	23,576	21,318	2,634

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
Life Insurance	-	14,167	15,269	(1,102)	18,045	15,690	1,253
Boston Mutual Life Ins Co	(33)	5,133	5,133	(33)	4,941	4,908	-
Air Vac	-	3,330	3,330	-	3,300	3,300	-
Liberty National	(35)	15,316	15,316	(35)	16,997	16,962	-
Unemployment	-	5,587	5,587	-	8,481	8,481	-
Colonial Life	-	301	301	-	449	449	-
Pre-paid Legal Inc	-	1,541	1,541	-	551	551	-
Sheriffs Pension	2,250	28,483	10,200	20,533	29,333	47,941	1,925
Vision	745	5,069	5,495	319	5,954	5,960	313
Riverboat Admission Tax Fund	370,000	370,000	740,000	-	370,000	370,000	-
User Pre-Trial Diversion	89,638	78,220	61,564	106,294	85,020	31,952	159,362
User Law Enforcement Education	43,566	3,229	2,173	44,622	3,641	4,650	43,613
User Jury Duty	3,345	2,179	4,759	765	2,371	-	3,136
User Pros Drug Investigation	485	40	-	525	10,494	3,069	7,950
County Drug Fund-Probation	26,299	5,089	4,195	27,193	8,358	9,013	26,538
14.228 CDBG HD-014-006	-	-	-	-	164,343	164,343	-
97.067 IHSC Equipment Grant	-	-	-	-	2,778	2,778	-
97.047 EMA Performance Grant	-	-	-	-	4,814	4,814	-
97.047 Pre-Disaster Mitigation	-	-	-	-	-	16,656	(16,656)
Orange Co Law Enforcement Cont	(346)	1,035	727	(38)	1,839	739	1,062
Region 15 Planning	3,118	7,982	8,928	2,172	7,239	8,928	483
Wolfe Cemetery Fund	10,000	55	55	10,000	100	100	10,000
Sheriff Donations	735	-	438	297	300	408	189
Truck Hauling Permits	3,653	300	-	3,953	600	-	4,553
Sheriff Walmart Grant	188	-	-	188	-	-	188
Rule 5 Fund	2,816	1,917	2,025	2,708	-	1,261	1,447
Personal Property Business Audit	13,670	43,536	44,410	12,796	170,115	136,000	46,911
Payment in Lieu of Taxes	-	70,211	70,211	-	72,061	72,061	-
French Lick Airport Road 300 S	210,993	211,438	450,968	(28,537)	-	-	(28,537)
97.042 EMPG Comp EMA	144	-	-	144	-	-	144
Operation Pullover	1,392	-	-	1,392	-	-	1,392
Section 5311 Transportation	-	247,110	247,110	-	256,604	256,604	-
Emergency Preparedness Grant	-	-	-	-	-	4,150	(4,150)
Probation Grant Salary	-	39,063	16,662	22,401	61,999	66,517	17,883
Title IV-D Incentive	48,031	8,796	3,150	53,677	8,907	3,200	59,384
OC Public Safety Narrow Banding	337	-	-	337	-	337	-
Adapt-Substance Abuse Program	3,346	-	-	3,346	-	-	3,346
Drug Testing - Probation	549	-	-	549	-	-	549
Pros 33-39-8-6	-	1,392	986	406	-	406	-
Totals	<u>\$ 9,577,952</u>	<u>\$ 39,885,859</u>	<u>\$ 39,853,711</u>	<u>\$ 9,610,100</u>	<u>\$ 42,243,662</u>	<u>\$ 42,140,015</u>	<u>\$ 9,713,747</u>

The notes to the financial statements 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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or 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.

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,

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up as reimbursable grants and the reimbursements were not being received by December 31, 2016 and 2017. The deficit balance in the French Lick Airport Road 300 S fund was the result of expenses exceeding revenues for which the County is trying to recover. The deficits in the remaining funds were due to posting errors that were not corrected until the subsequent year.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Combined Funds

The County User Fee, User Pre-Trial Diversion, User Law Enforcement Education, User Jury Duty, User Pros Drug Investigation, and County Drug Fund-Probation funds were reported individually in the current financial statement, but were combined into one fund, County User Fee, in the prior financial statement.

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OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development
Cash and investments - beginning	\$ 340,687	\$ 4,275	\$ 3,758	\$ 134,104	\$ 85,761	\$ 18,794	\$ 7,407	\$ 1,086,265	\$ 341,302
Receipts:									
Taxes	1,918,901	-	1,103,699	450,437	-	-	-	461,169	153,458
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	429,906	-	-	-	-	-	-	93,794	18,605
Charges for services	374,249	647	2,893	-	-	-	3,190	-	-
Fines and forfeits	65,935	-	-	-	5,742	11,007	-	-	-
Other receipts	72,585	888	12,076	-	-	16	-	-	170,164
Total receipts	2,861,576	1,535	1,118,668	450,437	5,742	11,023	3,190	554,963	342,227
Disbursements:									
Personal services	2,180,099	-	330,496	-	-	550	-	177,069	-
Supplies	198,880	-	-	-	-	-	-	107,315	-
Other services and charges	452,938	-	847,322	435,044	-	-	-	82,433	112,345
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	2,653	-	-	-	-	2,010	-	207,425	165,767
Other disbursements	60,811	286	-	-	-	-	-	237,700	-
Total disbursements	2,895,381	286	1,177,818	435,044	-	2,560	-	811,942	278,112
Excess (deficiency) of receipts over disbursements	(33,805)	1,249	(59,150)	15,393	5,742	8,463	3,190	(256,979)	64,115
Cash and investments - ending	\$ 306,882	\$ 5,524	\$ (55,392)	\$ 149,497	\$ 91,503	\$ 27,257	\$ 10,597	\$ 829,286	\$ 405,417

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cummulative Courthouse	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access Fund	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 5,523	\$ 2,530	\$ 17,809	\$ -	\$ 25,096	\$ (1,541)	\$ 19,603	\$ 99	\$ 24,993
Receipts:									
Taxes	-	-	-	-	-	75,939	-	-	-
Licenses and permits	-	-	-	-	1,905	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,206	-	-	54,836
Charges for services	-	-	-	-	14,646	29,429	2,800	-	-
Fines and forfeits	-	30,730	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	97
Total receipts	-	30,730	-	-	16,551	114,574	2,800	-	54,933
Disbursements:									
Personal services	-	-	-	-	-	82,560	-	-	38,091
Supplies	-	-	-	-	-	2,599	-	-	3,236
Other services and charges	-	22,000	-	-	-	3,126	-	-	293
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	16,952	-	-	-	-
Total disbursements	-	22,000	-	-	16,952	88,285	-	-	41,620
Excess (deficiency) of receipts over disbursements	-	8,730	-	-	(401)	26,289	2,800	-	13,313
Cash and investments - ending	\$ 5,523	\$ 11,260	\$ 17,809	\$ -	\$ 24,695	\$ 24,748	\$ 22,403	\$ 99	\$ 38,306

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park & Recreation	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 12,024	\$ 14,493	\$ 1,035,790	\$ 28,139	\$ 14,868	\$ 394	\$ 680,583	\$ 12,032	\$ 1,013,646
Receipts:									
Taxes	-	-	41,028	6,328	-	-	224,652	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	171,452	12,985	2,099,586	767	-	-	27,236	-	1,158,603
Charges for services	-	-	-	2,550	10,526	-	-	14,124	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	81,000	-	97,010	100	-	698,392	-	-	27,534
Total receipts	252,452	12,985	2,237,624	9,745	10,526	698,392	251,888	14,124	1,186,137
Disbursements:									
Personal services	-	10,786	1,122,119	1,900	11,030	-	111,725	53	350,068
Supplies	45,000	-	549,573	239	-	-	803	-	-
Other services and charges	1,851	-	264,974	4,533	-	-	199,965	-	146,488
Debt service - principal and interest	105,030	-	239,067	-	-	-	-	-	228,869
Capital outlay	-	-	304,375	705	-	-	-	-	514,615
Other disbursements	81,000	-	81,000	-	-	-	-	2,708	40,000
Total disbursements	232,881	10,786	2,561,108	7,377	11,030	-	312,493	2,761	1,280,040
Excess (deficiency) of receipts over disbursements	19,571	2,199	(323,484)	2,368	(504)	698,392	(60,605)	11,363	(93,903)
Cash and investments - ending	\$ 31,595	\$ 16,692	\$ 712,306	\$ 30,507	\$ 14,364	\$ 698,786	\$ 619,978	\$ 23,395	\$ 919,743

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program
Cash and investments - beginning	\$ 5,076	\$ 16,538	\$ 6,636	\$ 25,648	\$ 3,535	\$ 388,907	\$ 1,862	\$ 393	\$ 2
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	24,547	-	-
Charges for services	1,333	-	-	6,395	-	-	-	3,122	-
Fines and forfeits	-	5,222	-	-	-	-	-	-	-
Other receipts	-	-	23,749	-	31,522	130,183	-	-	-
Total receipts	1,333	5,222	23,749	6,395	31,522	130,183	24,547	3,122	-
Disbursements:									
Personal services	-	-	-	-	-	-	16,263	-	-
Supplies	2,517	-	-	-	-	-	-	-	-
Other services and charges	291	-	-	1,924	3,856	-	952	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,000	-	-	-	-	-
Other disbursements	170	113	12,030	-	21,630	220,768	-	-	-
Total disbursements	2,978	113	12,030	2,924	25,486	220,768	17,215	-	-
Excess (deficiency) of receipts over disbursements	(1,645)	5,109	11,719	3,471	6,036	(90,585)	7,332	3,122	-
Cash and investments - ending	\$ 3,431	\$ 21,647	\$ 18,355	\$ 29,119	\$ 9,571	\$ 298,322	\$ 9,194	\$ 3,515	\$ 2

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Elected Officials Training	Statewide 911	Rainy Day Restricted- MVH	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	County User Fee	Convention Center Operating	Health Insurance
Cash and investments - beginning	\$ 6,041	\$ 204,253	\$ -	\$ 31,450	\$ 8,805	\$ 20,808	\$ 79,567	\$ 1,075	\$ 9,863
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	302,000	-	-	-	-	-	-
Charges for services	1,777	358,375	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	159,665	2,693	2,140	126,917	-	-
Other receipts	-	-	-	-	2,767	-	65	12,903	897,526
Total receipts	1,777	358,375	302,000	159,665	5,460	2,140	126,982	12,903	897,526
Disbursements:									
Personal services	-	272,798	-	151,002	1,135	-	4,902	-	-
Supplies	-	-	-	197	1,141	-	1,047	-	-
Other services and charges	2,650	48,901	-	26,528	5,444	-	36,961	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	12,110	-
Capital outlay	-	-	-	-	-	-	21,912	-	-
Other disbursements	3,896	-	356,417	-	-	-	2,173	-	893,859
Total disbursements	6,546	321,699	356,417	177,727	7,720	-	66,995	12,110	893,859
Excess (deficiency) of receipts over disbursements	(4,769)	36,676	(54,417)	(18,062)	(2,260)	2,140	59,987	793	3,667
Cash and investments - ending	\$ 1,272	\$ 240,929	\$ (54,417)	\$ 13,388	\$ 6,545	\$ 22,948	\$ 139,554	\$ 1,868	\$ 13,530

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Deferred Comp	Hoosier Start	AUL Retirement	Payroll Withholding - Federal	Payroll Withholding - Social Security	Payroll Withholding - PERF	Indiana Sheriff's 457(B) Plan	Payroll Withholding - State Tax	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (46)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,510	239	27,570	301,032	523,831	405,347	1,280	156,998	14,012
Total receipts	2,510	239	27,570	301,032	523,831	405,347	1,280	156,998	14,012
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,510	239	27,570	300,592	523,831	404,093	1,280	156,998	14,012
Total disbursements	2,510	239	27,570	300,592	523,831	404,093	1,280	156,998	14,012
Excess (deficiency) of receipts over disbursements	-	-	-	440	-	1,254	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 440	\$ (46)	\$ 1,254	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ -	\$ 8,476	\$ -	\$ 668	\$ -	\$ 245	\$ 50	\$ 125
Receipts:									
Taxes	14,017,707	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,190	1,658
Fines and forfeits	-	-	-	-	11,248	-	2,705	-	-
Other receipts	-	219,491	11,580	115,438	-	-	-	-	-
Total receipts	14,017,707	219,491	11,580	115,438	11,248	-	2,705	3,190	1,658
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	101	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	13,686,901	219,491	8,496	115,438	2,936	-	1,135	1,505	622
Total disbursements	13,686,901	219,491	8,496	115,438	3,037	-	1,135	1,505	622
Excess (deficiency) of receipts over disbursements	330,806	-	3,084	-	8,211	-	1,570	1,685	1,036
Cash and investments - ending	\$ 330,806	\$ -	\$ 11,560	\$ -	\$ 8,879	\$ -	\$ 1,815	\$ 1,735	\$ 1,161

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution
Cash and investments - beginning	\$ 390	\$ 162	\$ 25	\$ 130	\$ -	\$ 229,359	\$ 644,413	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	1,874,074	916,396	3,022,283	728,998
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	1,733	143	-	-	-	-	-	-
Fines and forfeits	1,921	-	-	-	-	-	-	-	-
Other receipts	-	-	-	119	300	-	247,882	-	-
Total receipts	1,921	1,733	143	119	300	1,874,074	1,164,278	3,022,283	728,998
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	938,637	-	81,062
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	921	660	75	-	-	1,977,535	50,000	3,022,283	647,936
Total disbursements	921	660	75	-	-	1,977,535	988,637	3,022,283	728,998
Excess (deficiency) of receipts over disbursements	1,000	1,073	68	119	300	(103,461)	175,641	-	-
Cash and investments - ending	\$ 1,390	\$ 1,235	\$ 93	\$ 249	\$ 300	\$ 125,898	\$ 820,054	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT 2016 Special Distribution	LIT Certified Shares	LIT EDIT	93.563 ARRA Clerk IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	First Chance Fees Award B-14-DC	EMPG EMA Grant	Orange County Circuit/Superior Court
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 794	\$ 4,591	\$ 19,596	\$ -	\$ -	\$ 160,124
Receipts:									
Taxes	512,960	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,237	8,796	18,500	5,109	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	16
Total receipts	512,960	-	-	-	13,237	8,796	18,500	5,109	16
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	512,960	-	-	576	10,761	4,650	18,500	5,109	5,795
Total disbursements	512,960	-	-	576	10,761	4,650	18,500	5,109	5,795
Excess (deficiency) of receipts over disbursements	-	-	-	(576)	2,476	4,146	-	-	(5,779)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 218	\$ 7,067	\$ 23,742	\$ -	\$ -	\$ 154,345

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk HHS Grant	Orange County Circuit Court Child Support	Orange County Clerk/Odyssey	After Settlement Collections	Courthouse Redem Fund	Commissary	Inmate Trust Fund	American Family Insurance	Conseco Insurance
Cash and investments - beginning	\$ -	\$ 4,043	\$ 472,399	\$ 404,098	\$ 938,218	\$ 101,259	\$ 15,012	\$ 42	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,373	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	385,042	1,833,979	400,213	51,961	213,461	279,437	11,673	8,664
Total receipts	5,373	385,042	1,833,979	400,213	51,961	213,461	279,437	11,673	8,664
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,914	371,397	1,748,739	404,098	-	230,161	276,152	11,590	8,719
Total disbursements	2,914	371,397	1,748,739	404,098	-	230,161	276,152	11,590	8,719
Excess (deficiency) of receipts over disbursements	2,459	13,645	85,240	(3,885)	51,961	(16,700)	3,285	83	(55)
Cash and investments - ending	\$ 2,459	\$ 17,688	\$ 557,639	\$ 400,213	\$ 990,179	\$ 84,559	\$ 18,297	\$ 125	\$ (55)

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Dental	Life Insurance	Boston Mutual Life Ins Co	Air Vac	Liberty National	Unemployment	Colonial Life	Pre-paid Legal Inc	Sheriffs Pension
Cash and investments - beginning	\$ -	\$ -	\$ (33)	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ 2,250
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	21,511	14,167	5,133	3,330	15,316	5,587	301	1,541	28,483
Total receipts	21,511	14,167	5,133	3,330	15,316	5,587	301	1,541	28,483
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	21,135	15,269	5,133	3,330	15,316	5,587	301	1,541	10,200
Total disbursements	21,135	15,269	5,133	3,330	15,316	5,587	301	1,541	10,200
Excess (deficiency) of receipts over disbursements	376	(1,102)	-	-	-	-	-	-	18,283
Cash and investments - ending	\$ 376	\$ (1,102)	\$ (33)	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ 20,533

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Vision	Riverboat Admission Tax Fund	User Pre-Trial Diversion	User Law Enforcement Education	User Jury Duty	User Pros Drug Investigation	County Drug Fund- Probation	14.228 CDBG HD-014-006
Cash and investments - beginning	\$ 745	\$ 370,000	\$ 89,638	\$ 43,566	\$ 3,345	\$ 485	\$ 26,299	\$ -
Receipts:								
Taxes	-	370,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	78,220	3,229	2,179	40	5,089	-
Other receipts	5,069	-	-	-	-	-	-	-
Total receipts	5,069	370,000	78,220	3,229	2,179	40	5,089	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,495	740,000	61,564	2,173	4,759	-	4,195	-
Total disbursements	5,495	740,000	61,564	2,173	4,759	-	4,195	-
Excess (deficiency) of receipts over disbursements	(426)	(370,000)	16,656	1,056	(2,580)	40	894	-
Cash and investments - ending	\$ 319	\$ -	\$ 106,294	\$ 44,622	\$ 765	\$ 525	\$ 27,193	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	97.067 IHSC Equipment Grant	97.047 EMA Performance Grant	97.047 Pre-Disaster Mitigation	Orange Co Law Enforcement Cont	Region 15 Planning	Wolfe Cemetery Fund	Sheriff Donations	Truck Hauling Permits
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (346)	\$ 3,118	\$ 10,000	\$ 735	\$ 3,653
Receipts:								
Taxes	-	-	-	-	7,119	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	863	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	557	-	-	-	-
Other receipts	-	-	-	478	-	55	-	300
Total receipts	-	-	-	1,035	7,982	55	-	300
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	617	-	-	-	-
Other services and charges	-	-	-	110	8,928	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	55	438	-
Total disbursements	-	-	-	727	8,928	55	438	-
Excess (deficiency) of receipts over disbursements	-	-	-	308	(946)	-	(438)	300
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (38)	\$ 2,172	\$ 10,000	\$ 297	\$ 3,953

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff Walmart Grant	Rule 5 Fund	Personal Property Business Audit	Payment in Lieu of Taxes	French Lick Airport Road 300 S	97.042 EMPG Comp EMA	Operation Pullover	Section 5311 Transportation
Cash and investments - beginning	\$ 188	\$ 2,816	\$ 13,670	\$ -	\$ 210,993	\$ 144	\$ 1,392	\$ -
Receipts:								
Taxes	-	-	43,536	70,211	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	201,363	-	-	-
Charges for services	-	1,917	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10,075	-	-	247,110
Total receipts	-	1,917	43,536	70,211	211,438	-	-	247,110
Disbursements:								
Personal services	-	2,025	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	450,968	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	44,410	70,211	-	-	-	247,110
Total disbursements	-	2,025	44,410	70,211	450,968	-	-	247,110
Excess (deficiency) of receipts over disbursements	-	(108)	(874)	-	(239,530)	-	-	-
Cash and investments - ending	\$ 188	\$ 2,708	\$ 12,796	\$ -	\$ (28,537)	\$ 144	\$ 1,392	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Emergency Preparedness Grant	Probabtion Grant Salary	Title IV-D Incentive	OC Public Safety Narrow Banding	Adapt- Substance Abuse Program	Drug Testing - Probation	Pros 33-39-8-6	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 48,031	\$ 337	\$ 3,346	\$ 549	\$ -	\$ 9,577,952
Receipts:								
Taxes	-	-	-	-	-	-	-	25,998,895
Licenses and permits	-	-	-	-	-	-	-	1,905
Intergovernmental receipts	-	-	8,796	-	-	-	-	4,665,560
Charges for services	-	39,063	-	-	-	-	-	873,760
Fines and forfeits	-	-	-	-	-	-	-	515,239
Other receipts	-	-	-	-	-	-	1,392	7,830,500
Total receipts	-	39,063	8,796	-	-	-	1,392	39,885,859
Disbursements:								
Personal services	-	16,662	-	-	-	-	-	4,881,333
Supplies	-	-	-	-	-	-	-	913,164
Other services and charges	-	-	-	-	-	-	-	4,180,625
Debt service - principal and interest	-	-	-	-	-	-	-	585,076
Capital outlay	-	-	-	-	-	-	-	1,220,462
Other disbursements	-	-	3,150	-	-	-	986	28,073,051
Total disbursements	-	16,662	3,150	-	-	-	986	39,853,711
Excess (deficiency) of receipts over disbursements	-	22,401	5,646	-	-	-	406	32,148
Cash and investments - ending	\$ -	\$ 22,401	\$ 53,677	\$ 337	\$ 3,346	\$ 549	\$ 406	\$ 9,610,100

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development
Cash and investments - beginning	\$ 306,882	\$ 5,524	\$ (55,392)	\$ 149,497	\$ 91,503	\$ 27,257	\$ 10,597	\$ 829,286	\$ 405,417
Receipts:									
Taxes	2,050,844	-	55,392	497,269	-	-	-	463,614	154,003
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,684,840	-	-	-	-	-	-	89,690	19,726
Charges for services	358,416	1,156	-	-	-	-	3,385	-	-
Fines and forfeits	73,543	-	-	-	6,342	12,165	-	113	-
Other receipts	157,984	777	-	-	-	-	-	1,618	-
Total receipts	4,325,627	1,933	55,392	497,269	6,342	12,165	3,385	555,035	173,729
Disbursements:									
Personal services	2,558,601	-	-	-	-	-	-	197,794	-
Supplies	212,113	-	-	-	-	-	-	138,064	-
Other services and charges	1,350,868	-	-	451,727	-	-	-	36,064	52,068
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	4,880	-	-	-	-	-	-	14,660	47,194
Other disbursements	48,548	140	-	-	-	-	-	-	-
Total disbursements	4,175,010	140	-	451,727	-	-	-	386,582	99,262
Excess (deficiency) of receipts over disbursements	150,617	1,793	55,392	45,542	6,342	12,165	3,385	168,453	74,467
Cash and investments - ending	\$ 457,499	\$ 7,317	\$ -	\$ 195,039	\$ 97,845	\$ 39,422	\$ 13,982	\$ 997,739	\$ 479,884

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cummulative Courthouse	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access Fund	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 5,523	\$ 11,260	\$ 17,809	\$ -	\$ 24,695	\$ 24,748	\$ 22,403	\$ 99	\$ 38,306
Receipts:									
Taxes	-	-	-	-	-	56,147	-	-	-
Licenses and permits	-	-	-	-	1,278	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,192	-	-	21,659
Charges for services	-	-	-	-	7,679	34,139	2,599	-	-
Fines and forfeits	-	44,932	-	-	-	-	-	-	-
Other receipts	-	-	-	1,408	-	20	-	-	220
Total receipts	-	44,932	-	1,408	8,957	97,498	2,599	-	21,879
Disbursements:									
Personal services	-	-	-	-	-	90,942	-	-	41,374
Supplies	-	-	-	-	-	2,976	-	-	3,688
Other services and charges	-	22,000	-	-	-	4,404	10,000	-	185
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	150	12,249	-	-	-	-
Total disbursements	-	22,000	-	150	12,249	98,322	10,000	-	45,247
Excess (deficiency) of receipts over disbursements	-	22,932	-	1,258	(3,292)	(824)	(7,401)	-	(23,368)
Cash and investments - ending	\$ 5,523	\$ 34,192	\$ 17,809	\$ 1,258	\$ 21,403	\$ 23,924	\$ 15,002	\$ 99	\$ 14,938

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park & Recreation	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 31,595	\$ 16,692	\$ 712,306	\$ 30,507	\$ 14,364	\$ 698,786	\$ 619,978	\$ 23,395	\$ 919,743
Receipts:									
Taxes	-	-	7,815	4,011	-	-	123,523	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	221,225	12,985	2,314,707	513	-	-	15,822	-	1,462,514
Charges for services	-	-	-	2,695	9,525	-	-	30,018	225,679
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	102,227	-	-	698,000	-	-	11,848
Total receipts	221,225	12,985	2,424,749	7,219	9,525	698,000	139,345	30,018	1,700,041
Disbursements:									
Personal services	-	8,904	1,235,355	1,500	13,137	-	129,596	1,188	608,672
Supplies	103,421	-	473,447	894	-	-	490	-	50,020
Other services and charges	1,275	-	307,332	4,654	-	-	269,421	-	256,046
Debt service - principal and interest	30,000	-	314,635	-	-	-	-	-	478,954
Capital outlay	-	-	250	4,973	800	-	5,865	23,503	65,035
Other disbursements	-	-	-	-	-	1,396,000	-	296	40,403
Total disbursements	134,696	8,904	2,331,019	12,021	13,937	1,396,000	405,372	24,987	1,499,130
Excess (deficiency) of receipts over disbursements	86,529	4,081	93,730	(4,802)	(4,412)	(698,000)	(266,027)	5,031	200,911
Cash and investments - ending	\$ 118,124	\$ 20,773	\$ 806,036	\$ 25,705	\$ 9,952	\$ 786	\$ 353,951	\$ 28,426	\$ 1,120,654

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program
Cash and investments - beginning	\$ 3,431	\$ 21,647	\$ 18,355	\$ 29,119	\$ 9,571	\$ 298,322	\$ 9,194	\$ 3,515	\$ 2
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,182	-	-
Charges for services	1,719	-	-	11,368	-	-	-	1,774	-
Fines and forfeits	-	1,119	-	-	-	-	-	-	-
Other receipts	-	8,105	27,042	-	34,109	50,701	-	-	-
Total receipts	1,719	9,224	27,042	11,368	34,109	50,701	8,182	1,774	-
Disbursements:									
Personal services	-	-	-	592	-	-	16,641	-	-
Supplies	487	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,898	2,621	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	700	-	-	-	-	-
Other disbursements	207	21,832	22,745	-	29,295	133,398	-	-	-
Total disbursements	694	21,832	22,745	3,190	31,916	133,398	16,641	-	-
Excess (deficiency) of receipts over disbursements	1,025	(12,608)	4,297	8,178	2,193	(82,697)	(8,459)	1,774	-
Cash and investments - ending	\$ 4,456	\$ 9,039	\$ 22,652	\$ 37,297	\$ 11,764	\$ 215,625	\$ 735	\$ 5,289	\$ 2

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Elected Officials Training	Statewide 911	Rainy Day Restricted- MVH	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	County User Fee	Convention Center Operating	Health Insurance
Cash and investments - beginning	\$ 1,272	\$ 240,929	\$ (54,417)	\$ 13,388	\$ 6,545	\$ 22,948	\$ 139,554	\$ 1,868	\$ 13,530
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	302,000	-	-	-	-	-	-
Charges for services	2,599	356,486	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	206,550	1,325	2,119	144,561	-	-
Other receipts	-	-	-	-	4,050	-	-	36,430	1,052,990
Total receipts	2,599	356,486	302,000	206,550	5,375	2,119	144,561	36,430	1,052,990
Disbursements:									
Personal services	-	281,790	-	130,729	172	-	-	-	-
Supplies	-	-	-	1,210	1,544	-	-	-	-
Other services and charges	1,096	53,676	-	42,649	4,195	400	-	13,091	-
Debt service - principal and interest	-	-	-	-	-	-	-	10,000	-
Capital outlay	-	64,000	-	-	-	-	-	-	-
Other disbursements	-	-	247,583	3,157	-	-	92,072	1,789	1,050,853
Total disbursements	1,096	399,466	247,583	177,745	5,911	400	92,072	24,880	1,050,853
Excess (deficiency) of receipts over disbursements	1,503	(42,980)	54,417	28,805	(536)	1,719	52,489	11,550	2,137
Cash and investments - ending	\$ 2,775	\$ 197,949	\$ -	\$ 42,193	\$ 6,009	\$ 24,667	\$ 192,043	\$ 13,418	\$ 15,667

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Deferred Comp	Hoosier Start	AUL Retirement	Payroll Withholding - Federal	Payroll Withholding - Social Security	Payroll Withholding - PERF	Indiana Sheriff's 457(B) Plan	Payroll Withholding - State Tax	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 440	\$ (46)	\$ 1,254	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,335	1,675	31,815	320,047	550,841	424,324	520	165,618	15,707
Total receipts	1,335	1,675	31,815	320,047	550,841	424,324	520	165,618	15,707
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,335	1,675	31,815	320,124	550,795	424,324	520	165,618	15,707
Total disbursements	1,335	1,675	31,815	320,124	550,795	424,324	520	165,618	15,707
Excess (deficiency) of receipts over disbursements	-	-	-	(77)	46	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 363	\$ -	\$ 1,254	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgement	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 330,806	\$ -	\$ 11,560	\$ -	\$ 8,879	\$ -	\$ 1,815	\$ 1,735	\$ 1,161
Receipts:									
Taxes	14,320,356	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,385	1,424
Fines and forfeits	-	-	-	-	2,539	5,936	2,830	-	-
Other receipts	-	212,811	35,133	103,874	-	-	-	-	-
Total receipts	14,320,356	212,811	35,133	103,874	2,539	5,936	2,830	3,385	1,424
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,132	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	14,651,162	212,811	44,685	103,874	8,192	5,192	4,320	4,820	2,494
Total disbursements	14,651,162	212,811	44,685	103,874	11,324	5,192	4,320	4,820	2,494
Excess (deficiency) of receipts over disbursements	(330,806)	-	(9,552)	-	(8,785)	744	(1,490)	(1,435)	(1,070)
Cash and investments - ending	\$ -	\$ -	\$ 2,008	\$ -	\$ 94	\$ 744	\$ 325	\$ 300	\$ 91

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution
Cash and investments - beginning	\$ 1,390	\$ 1,235	\$ 93	\$ 249	\$ 300	\$ 125,898	\$ 820,054	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	2,184,193	942,528	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	1,773	191	-	-	-	-	-	-
Fines and forfeits	1,428	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	244	-	192,849	-	-
Total receipts	1,428	1,773	191	-	244	2,184,193	1,135,377	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,818	186	-	-	-	1,056,273	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,593	1,065	78	-	300	2,310,091	-	-	-
Total disbursements	2,593	2,883	264	-	300	2,310,091	1,056,273	-	-
Excess (deficiency) of receipts over disbursements	(1,165)	(1,110)	(73)	-	(56)	(125,898)	79,104	-	-
Cash and investments - ending	\$ 225	\$ 125	\$ 20	\$ 249	\$ 244	\$ -	\$ 899,158	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT 2016 Special Distribution	LIT Certified Shares	LIT EDIT	93.563 ARRA Clerk IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	First Chance Fees Award B-14-DC	EMPG EMA Grant	Orange County Circuit/Superior Court
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 218	\$ 7,067	\$ 23,742	\$ -	\$ -	\$ 154,345
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,253,385	816,028	-	13,393	8,907	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	168	-	-	-	-	16
Total receipts	-	3,253,385	816,028	168	13,393	8,907	-	-	16
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	3,253,385	816,028	-	17,594	4,357	-	-	875
Total disbursements	-	3,253,385	816,028	-	17,594	4,357	-	-	875
Excess (deficiency) of receipts over disbursements	-	-	-	168	(4,201)	4,550	-	-	(859)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 386	\$ 2,866	\$ 28,292	\$ -	\$ -	\$ 153,486

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk HHS Grant	Orange County Circuit Court Child Support	Orange County Clerk/Odyssey	After Settlement Collections	Courthouse Redem Fund	Commissary	Inmate Trust Fund	American Family Insurance	Conseco Insurance
Cash and investments - beginning	\$ 2,459	\$ 17,688	\$ 557,639	\$ 400,213	\$ 990,179	\$ 84,559	\$ 18,297	\$ 125	\$ (55)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	347,342	2,225,824	615,464	52,549	303,404	417,151	11,227	7,732
Total receipts	-	347,342	2,225,824	615,464	52,549	303,404	417,151	11,227	7,732
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	363,931	2,023,478	400,213	-	255,078	421,195	10,482	7,677
Total disbursements	-	363,931	2,023,478	400,213	-	255,078	421,195	10,482	7,677
Excess (deficiency) of receipts over disbursements	-	(16,589)	202,346	215,251	52,549	48,326	(4,044)	745	55
Cash and investments - ending	\$ 2,459	\$ 1,099	\$ 759,985	\$ 615,464	\$ 1,042,728	\$ 132,885	\$ 14,253	\$ 870	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Dental	Life Insurance	Boston Mutual Life Ins Co	Air Vac	Liberty National	Unemployment	Colonial Life	Pre-paid Legal Inc	Sheriffs Pension
Cash and investments - beginning	\$ 376	\$ (1,102)	\$ (33)	\$ -	\$ (35)	\$ -	\$ -	\$ -	\$ 20,533
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	23,576	18,045	4,941	3,300	16,997	8,481	449	551	29,333
Total receipts	23,576	18,045	4,941	3,300	16,997	8,481	449	551	29,333
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	21,318	15,690	4,908	3,300	16,962	8,481	449	551	47,941
Total disbursements	21,318	15,690	4,908	3,300	16,962	8,481	449	551	47,941
Excess (deficiency) of receipts over disbursements	2,258	2,355	33	-	35	-	-	-	(18,608)
Cash and investments - ending	\$ 2,634	\$ 1,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,925

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Vision	Riverboat Admission Tax Fund	User Pre-Trial Diversion	User Law Enforcement Education	User Jury Duty	User Pros Drug Investigation	County Drug Fund- Probation	14.228 CDBG HD-014-006
Cash and investments - beginning	\$ 319	\$ -	\$ 106,294	\$ 44,622	\$ 765	\$ 525	\$ 27,193	\$ -
Receipts:								
Taxes	-	370,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	164,343
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	85,020	3,641	2,371	10,494	8,358	-
Other receipts	5,954	-	-	-	-	-	-	-
Total receipts	5,954	370,000	85,020	3,641	2,371	10,494	8,358	164,343
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,960	370,000	31,952	4,650	-	3,069	9,013	164,343
Total disbursements	5,960	370,000	31,952	4,650	-	3,069	9,013	164,343
Excess (deficiency) of receipts over disbursements	(6)	-	53,068	(1,009)	2,371	7,425	(655)	-
Cash and investments - ending	\$ 313	\$ -	\$ 159,362	\$ 43,613	\$ 3,136	\$ 7,950	\$ 26,538	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.067 IHSC Equipment Grant	97.047 EMA Performance Grant	97.047 Pre-Disaster Mitigation	Orange Co Law Enforcement Cont	Region 15 Planning	Wolfe Cemetery Fund	Sheriff Donations	Truck Hauling Permits
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (38)	\$ 2,172	\$ 10,000	\$ 297	\$ 3,953
Receipts:								
Taxes	-	-	-	-	6,417	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,778	4,814	-	-	822	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,839	-	-	-	-
Other receipts	-	-	-	-	-	100	300	600
Total receipts	2,778	4,814	-	1,839	7,239	100	300	600
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	739	8,928	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,778	4,814	16,656	-	-	100	408	-
Total disbursements	2,778	4,814	16,656	739	8,928	100	408	-
Excess (deficiency) of receipts over disbursements	-	-	(16,656)	1,100	(1,689)	-	(108)	600
Cash and investments - ending	\$ -	\$ -	\$ (16,656)	\$ 1,062	\$ 483	\$ 10,000	\$ 189	\$ 4,553

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Walmart Grant	Rule 5 Fund	Personal Property Business Audit	Payment in Lieu of Taxes	French Lick Airport Road 300 S	97.042 EMPG Comp EMA	Operation Pullover	Section 5311 Transportation
Cash and investments - beginning	\$ 188	\$ 2,708	\$ 12,796	\$ -	\$ (28,537)	\$ 144	\$ 1,392	\$ -
Receipts:								
Taxes	-	-	170,115	72,061	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	256,604
Total receipts	-	-	170,115	72,061	-	-	-	256,604
Disbursements:								
Personal services	-	1,261	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	136,000	72,061	-	-	-	256,604
Total disbursements	-	1,261	136,000	72,061	-	-	-	256,604
Excess (deficiency) of receipts over disbursements	-	(1,261)	34,115	-	-	-	-	-
Cash and investments - ending	\$ 188	\$ 1,447	\$ 46,911	\$ -	\$ (28,537)	\$ 144	\$ 1,392	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Preparedness Grant	Probation Grant Salary	Title IV-D Incentive	OC Public Safety Narrow Banding	Adapt- Substance Abuse Program	Drug Testing - Probation	Pros 33-39-8-6	Totals
Cash and investments - beginning	\$ -	\$ 22,401	\$ 53,677	\$ 337	\$ 3,346	\$ 549	\$ 406	\$ 9,610,100
Receipts:								
Taxes	-	-	-	-	-	-	-	21,478,288
Licenses and permits	-	-	-	-	-	-	-	1,278
Intergovernmental receipts	-	61,999	8,907	-	-	-	-	10,496,431
Charges for services	-	-	-	-	-	-	-	1,056,010
Fines and forfeits	-	-	-	-	-	-	-	617,225
Other receipts	-	-	-	-	-	-	-	8,594,430
Total receipts	-	61,999	8,907	-	-	-	-	42,243,662
Disbursements:								
Personal services	3,750	34,764	-	-	-	-	-	5,356,762
Supplies	70	-	-	-	-	-	-	988,424
Other services and charges	330	-	-	-	-	-	-	3,957,076
Debt service - principal and interest	-	-	-	-	-	-	-	833,589
Capital outlay	-	-	-	-	-	-	-	231,860
Other disbursements	-	31,753	3,200	337	-	-	406	30,772,304
Total disbursements	4,150	66,517	3,200	337	-	-	406	42,140,015
Excess (deficiency) of receipts over disbursements	(4,150)	(4,518)	5,707	(337)	-	-	(406)	103,647
Cash and investments - ending	\$ (4,150)	\$ 17,883	\$ 59,384	\$ -	\$ 3,346	\$ 549	\$ -	\$ 9,713,747

ORANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 277,993</u>	<u>\$ -</u>

ORANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hoosier Hills Credit Union	Ambulance Lease	\$ 34,796	11/10/2016	11/10/2020
Total governmental activities		<u>34,796</u>		
Total of annual lease payments		<u>\$ 34,796</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Paver	\$ 219,007	\$ 65,568
Revenue bonds	Courthouse Renovation	<u>1,455,000</u>	<u>187,307</u>
Total governmental activities		<u>1,674,007</u>	<u>252,875</u>
Totals		<u>\$ 1,674,007</u>	<u>\$ 252,875</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/>.