

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ORANGE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

11/22/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lonnie Stroud	01-01-19 to 12-31-21
County Treasurer	Billie Deel	01-01-19 to 12-31-21
Clerk of the Circuit Court	Beth Jones Elizabeth Jones	01-01-19 to 12-31-20 01-01-21 to 12-31-21
County Sheriff	Joshua Babcock	01-01-19 to 12-31-21
County Recorder	Sandy Hill	01-01-19 to 12-31-21
President of the Board of County Commissioners	Richard W. Dixon	01-01-19 to 12-31-21
President of the County Council	Matt Henderson Chad Hager	01-01-19 to 12-31-20 01-01-21 to 12-31-21



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 year ended December 31, 2019, 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 the 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 year ended December 31, 2019.


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 year ended December 31, 2019, 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 Schedule 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

November 12, 2021

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.

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General	\$ 859,578	\$ 5,308,623	\$ 4,485,650	\$ 1,682,551
Accident Report	8,744	1,570	-	10,314
LIT Edit County Share	161,604	517,301	469,962	208,943
City and Town Court Costs	103,535	4,861	-	108,396
Clerk's Records Perpetuation	50,586	11,448	8,738	53,296
Sales Disclosure - County Share	17,017	2,840	-	19,857
Cumulative Bridge	645,504	590,579	661,367	574,716
Cumulative Capital Development	559,318	292,291	214,170	637,439
Drug Free Community	11,677	36,418	43,000	5,095
Emergency Medical Services	-	48,336	48,336	-
Emergency Planning/Right to Know	17,809	-	-	17,809
Enhanced Access	657	7,101	2,302	5,456
Firearms Training	14,953	5,899	1,153	19,699
Health	16,893	188,526	132,468	72,951
Identification Security Protection	5,042	3,360	1,750	6,652
Local Health Maintenance	8,112	33,357	32,772	8,697
Local Road and Street	294,622	307,256	372,989	228,889
LIT Public Safety - County Share	188,638	981,283	810,912	359,009
Misdemeanant	24,804	12,985	8,569	29,220
Motor Vehicle Highway	1,000,896	1,400,676	1,646,221	755,351
Park Nonreverting Operating	21,916	16,392	5,160	33,148
Plat Book	14,282	14,400	1,312	27,370
Rainy Day	786	-	-	786
Reassessment - 2015	352,041	262,177	392,206	222,012
Recorder's Records Perpetuation	71,280	51,179	31,968	90,491
Riverboat	1,903,379	1,618,323	1,643,298	1,878,404
Sex and Violent Offender Administration	5,733	1,845	349	7,229
Supplemental Public Defender Services	42,757	14,937	2,003	55,691
Surplus Tax	3,335	14,996	8,448	9,883
Surveyor's Corner Perpetuation	51,911	16,665	1,225	67,351
Tax Sale Redemption	-	54,359	44,705	9,654
Tax Sale Surplus	283,609	798,875	425,119	657,365
Local Health Department Trust Account	10,659	16,365	11,383	15,641
Vehicle Inspection	5,294	5	-	5,299
Victim Impact Program	2	-	-	2
GAL/CASA	70,862	65,167	48,876	87,153
County Elected Officials Training	4,179	3,360	1,272	6,267
Statewide 911	216,473	371,653	363,477	224,649
Adult Probation Administrative	130,871	197,886	100,663	228,094
Juvenile Probation Administrative	9,237	6,189	-	15,426
Alternative Dispute Resolution	25,068	1,937	-	27,005
Convention Center Operating	16,148	53,724	43,926	25,946
Payroll Withholding - Deferred Compensation	-	1,260	1,260	-
Payroll Withholding - Federal	-	315,810	315,810	-
Payroll Withholding - FICA & Medicare	-	621,517	621,517	-
Payroll Withholding - PERF	-	480,727	480,727	-
Payroll Withholding - State	-	205,382	205,382	-
Payroll Withholding - Wage Garnishments	-	16,676	16,676	-
Sheriff Pension Holding	-	26,128	26,128	-
Settlement	-	16,288,294	16,288,294	-
CVET Agency	-	251,284	251,284	-
Sewage Collections	4,880	7,576	10,374	2,082
Financial Institution Tax	-	128,180	128,180	-
State Fines and Forfeitures	62	325	354	33
Infraction Judgements	111	4,147	4,193	65
Overweight Vehicle Fines	-	1	1	-
Special Death Benefit	115	1,530	1,530	115
Sales Disclosure - State Share	285	2,840	2,915	210
Coroners Training & Con't Education	189	1,890	2,079	-
Interstate Compact - State Share	240	1,594	1,834	-
Mortgage Recording Fees - State Share	178	1,698	1,743	133
Sex and Violent Offender Admin - State	10	205	200	15
Inheritance Tax	249	-	-	249
Education Plate Fees Agency	-	300	300	-

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Riverboat Revenue Sharing	-	2,843,631	2,843,631	-
Innkeepers Tax Collections	1,055,396	1,278,742	1,102,144	1,231,994
93.563 Prosecutor IV-D Incentive-Post Oct '99	9,775	12,854	14,805	7,824
93.563 Clerk IV-D Incentive-Post Oct '99	32,588	8,568	4,340	36,816
Riverboat Admission Tax Fund	-	370,000	370,000	-
Conseco Insurance	-	9,259	9,259	-
Boston Mutual Life Ins. Co.	-	4,107	4,107	-
Air Evac	-	3,904	3,904	-
Liberty Mutual	-	11,401	11,401	-
AUL Retirement	-	45,076	45,076	-
Colonial Life	-	561	561	-
Pre-paid Legal Inc.	-	311	311	-
Indiana Sheriff's 457(b) Plan	-	520	520	-
Hoosier Start	-	3,204	3,204	-
After Settlement Collections	513,339	517,333	513,339	517,333
Sheriff Inmate Trust	41,498	296,927	282,778	55,647
Jail Commissary	188,103	266,227	177,646	276,684
Circuit Court Clerk Child Support	3,172	367,580	368,605	2,147
Clerk Acct #4712010	151,501	3,103	199	154,405
Clerk Odyssey #107702810	786,072	1,512,683	1,758,724	540,031
Orange Co Law Enforcement Cont	1,293	775	1,346	722
MVH Restricted	-	1,320,371	1,319,560	811
User - Drug Treatment Program	231,078	122,925	97,834	256,169
User - Pre Trial Diversion	186,803	52,204	37,497	201,510
User - Law Enforcement Education	42,924	2,667	2,667	42,924
User - Jury Duty	5,053	1,606	-	6,659
User - Pros Drug Investigation	4,030	5,408	7,839	1,599
County Drug Fund - Probation	29,966	20,430	15,452	34,944
Region 15 Planning	521	11,515	11,110	926
Wolfe Cemetery Fund	10,000	163	163	10,000
Sheriff Donations	13	-	-	13
Truck Hauling Permits	5,228	150	-	5,378
Sheriff Walmart Grant	188	-	-	188
2019 Courthouse Bond Redemption	1,104,063	217,840	1,321,903	-
Rule 5 Fund	162	-	-	162
911 PSAP - County Share	61,141	83,897	37,676	107,362
Personal Property Business Audit	73,355	11,568	17,830	67,093
Health Insurance	8,433	1,097,059	1,091,040	14,452
American Family Insurance	-	23,841	23,841	-
Dental	3,548	37,375	40,346	577
Life Insurance	204	19,216	19,383	37
Vision	944	8,364	9,130	178
Unemployment	-	442	442	-
Payment in Lieu of Taxes	-	83,503	83,503	-
LIT Certified Shares Clearing	-	3,355,928	3,355,928	-
LIT Public Safety Clearing	-	1,677,940	1,677,940	-
LIT EDIT Clearing	-	839,468	839,468	-
French Lick Airport Road 300 S	(28,537)	28,537	-	-
97.042 EMPG Comp EMA	144	-	-	144
Operation Pullover	1,392	-	-	1,392
Section 5311 Transportation	-	355,702	355,702	-
Emergency Preparedness Grant	(4,144)	26,427	20,199	2,084
Probation Grant Salary	20,237	54,688	59,647	15,278
Title IV-D Incentive	48,863	8,583	5,443	52,003
Adapt-Substance Abuse Program	3,346	-	-	3,346
Community Crossing Grant	1,363	1,148,506	1,096,475	53,394
Clerk HHS Grant	2,459	-	-	2,459
Drug Testing - Probation	549	-	-	549
Totals	<u>\$ 11,832,193</u>	<u>\$ 49,865,597</u>	<u>\$ 49,490,448</u>	<u>\$ 12,207,342</u>

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

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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.

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.

ORANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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. Subsequent Events

The County has been awarded \$3,816,005 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on June 7, 2021, in the amount of \$1,908,003, with the remaining balance to be received during 2022.

The County purchased property formally known as Jasper Seating Inc. (JSI) located on Hospital Road, Paoli, IN. The intended purpose of this property is to relocate the County Jail and Government Complex (OCJGC) to this location. The purchase price was \$1.7 million with the County issuing bonds in the amount of \$1.9 million to cover the purchase price, as well as professional services, equipment purchases, and rehabilitation costs related to this purchase.

Note 8. Combined Funds

Funds related to Riverboat Admission Tax Fund and the Riverboat Revenue Sharing fund were reported individually in the current financial statement, but were combined into one fund for 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, 2019

	General	Accident Report	LIT Edit County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share
Cash and investments - beginning	\$ 859,578	\$ 8,744	\$ 161,604	\$ 103,535	\$ 50,586	\$ 17,017
Receipts:						
Taxes	2,249,348	-	517,301	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,808,655	-	-	-	-	-
Charges for services	561,340	759	-	-	-	2,840
Fines and forfeits	52,498	-	-	4,861	11,448	-
Other receipts	636,782	811	-	-	-	-
Total receipts	5,308,623	1,570	517,301	4,861	11,448	2,840
Disbursements:						
Personal services	2,448,413	-	-	-	2,738	-
Supplies	220,002	-	-	-	-	-
Other services and charges	1,510,173	-	469,962	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	10,635	-	-	-	5,364	-
Other disbursements	296,427	-	-	-	636	-
Total disbursements	4,485,650	-	469,962	-	8,738	-
Excess (deficiency) of receipts over disbursements	822,973	1,570	47,339	4,861	2,710	2,840
Cash and investments - ending	\$ 1,682,551	\$ 10,314	\$ 208,943	\$ 108,396	\$ 53,296	\$ 19,857

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 645,504	\$ 559,318	\$ 11,677	\$ -	\$ 17,809	\$ 657
Receipts:						
Taxes	450,429	257,165	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	140,150	35,126	-	-	-	-
Charges for services	-	-	-	48,336	-	7,101
Fines and forfeits	-	-	36,418	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>590,579</u>	<u>292,291</u>	<u>36,418</u>	<u>48,336</u>	<u>-</u>	<u>7,101</u>
Disbursements:						
Personal services	201,460	-	-	-	-	-
Supplies	85,784	-	-	-	-	-
Other services and charges	112,852	138,068	43,000	48,336	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	261,271	76,102	-	-	-	-
Other disbursements	-	-	-	-	-	2,302
Total disbursements	<u>661,367</u>	<u>214,170</u>	<u>43,000</u>	<u>48,336</u>	<u>-</u>	<u>2,302</u>
Excess (deficiency) of receipts over disbursements	<u>(70,788)</u>	<u>78,121</u>	<u>(6,582)</u>	<u>-</u>	<u>-</u>	<u>4,799</u>
Cash and investments - ending	<u>\$ 574,716</u>	<u>\$ 637,439</u>	<u>\$ 5,095</u>	<u>\$ -</u>	<u>\$ 17,809</u>	<u>\$ 5,456</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share
Cash and investments - beginning	\$ 14,953	\$ 16,893	\$ 5,042	\$ 8,112	\$ 294,622	\$ 188,638
Receipts:						
Taxes	-	130,141	-	-	-	-
Licenses and permits	1,389	-	-	-	-	-
Intergovernmental receipts	-	17,776	-	33,357	307,256	977,727
Charges for services	4,510	40,609	3,360	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,556
Total receipts	5,899	188,526	3,360	33,357	307,256	981,283
Disbursements:						
Personal services	-	123,645	-	31,668	-	542,440
Supplies	-	6,924	-	905	189,893	56,901
Other services and charges	-	1,899	-	199	59,326	172,577
Debt service - principal and interest	-	-	-	-	123,770	-
Capital outlay	-	-	-	-	-	38,994
Other disbursements	1,153	-	1,750	-	-	-
Total disbursements	1,153	132,468	1,750	32,772	372,989	810,912
Excess (deficiency) of receipts over disbursements	4,746	56,058	1,610	585	(65,733)	170,371
Cash and investments - ending	\$ 19,699	\$ 72,951	\$ 6,652	\$ 8,697	\$ 228,889	\$ 359,009

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 24,804	\$ 1,000,896	\$ 21,916	\$ 14,282	\$ 786	\$ 352,041
Receipts:						
Taxes	-	37,255	12,469	-	-	230,670
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,985	1,328,329	1,703	-	-	31,507
Charges for services	-	-	2,195	14,400	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	35,092	25	-	-	-
Total receipts	12,985	1,400,676	16,392	14,400	-	262,177
Disbursements:						
Personal services	8,569	846,154	1,650	-	-	148,040
Supplies	-	278,550	-	-	-	1,489
Other services and charges	-	338,165	3,435	1,000	-	242,677
Debt service - principal and interest	-	178,350	-	-	-	-
Capital outlay	-	5,002	-	312	-	-
Other disbursements	-	-	75	-	-	-
Total disbursements	8,569	1,646,221	5,160	1,312	-	392,206
Excess (deficiency) of receipts over disbursements	4,416	(245,545)	11,232	13,088	-	(130,029)
Cash and investments - ending	\$ 29,220	\$ 755,351	\$ 33,148	\$ 27,370	\$ 786	\$ 222,012

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 71,280	\$ 1,903,379	\$ 5,733	\$ 42,757	\$ 3,335	\$ 51,911
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,439,062	-	-	-	-
Charges for services	51,179	142,772	1,845	-	-	16,665
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	36,489	-	14,937	14,996	-
Total receipts	51,179	1,618,323	1,845	14,937	14,996	16,665
Disbursements:						
Personal services	12,064	587,205	-	-	-	-
Supplies	-	7,685	-	-	-	-
Other services and charges	247	-	-	2,003	-	1,225
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	19,657	841,457	-	-	-	-
Other disbursements	-	206,951	349	-	8,448	-
Total disbursements	31,968	1,643,298	349	2,003	8,448	1,225
Excess (deficiency) of receipts over disbursements	19,211	(24,975)	1,496	12,934	6,548	15,440
Cash and investments - ending	\$ 90,491	\$ 1,878,404	\$ 7,229	\$ 55,691	\$ 9,883	\$ 67,351

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ -	\$ 283,609	\$ 10,659	\$ 5,294	\$ 2	\$ 70,862
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,365	-	-	45,298
Charges for services	-	17,050	-	5	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	54,359	781,825	-	-	-	19,869
Total receipts	54,359	798,875	16,365	5	-	65,167
Disbursements:						
Personal services	-	-	8,909	-	-	28,725
Supplies	-	-	522	-	-	529
Other services and charges	14,071	-	1,952	-	-	19,622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,634	425,119	-	-	-	-
Total disbursements	44,705	425,119	11,383	-	-	48,876
Excess (deficiency) of receipts over disbursements	9,654	373,756	4,982	5	-	16,291
Cash and investments - ending	\$ 9,654	\$ 657,365	\$ 15,641	\$ 5,299	\$ 2	\$ 87,153

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	Convention Center Operating
Cash and investments - beginning	\$ 4,179	\$ 216,473	\$ 130,871	\$ 9,237	\$ 25,068	\$ 16,148
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,360	371,653	-	-	-	-
Fines and forfeits	-	-	197,886	6,189	1,937	-
Other receipts	-	-	-	-	-	53,724
Total receipts	3,360	371,653	197,886	6,189	1,937	53,724
Disbursements:						
Personal services	-	312,620	42,811	-	-	9,998
Supplies	-	-	8,438	-	-	3,610
Other services and charges	1,272	50,857	42,864	-	-	30,318
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,550	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,272	363,477	100,663	-	-	43,926
Excess (deficiency) of receipts over disbursements	2,088	8,176	97,223	6,189	1,937	9,798
Cash and investments - ending	\$ 6,267	\$ 224,649	\$ 228,094	\$ 15,426	\$ 27,005	\$ 25,946

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,260	315,810	621,517	480,727	205,382	16,676
Total receipts	1,260	315,810	621,517	480,727	205,382	16,676
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,260	315,810	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	621,517	480,727	205,382	16,676
Total disbursements	1,260	315,810	621,517	480,727	205,382	16,676
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Pension Holding	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,880	\$ -	\$ 62
Receipts:						
Taxes	-	16,288,294	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	26,128	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	325
Other receipts	-	-	251,284	7,576	128,180	-
Total receipts	26,128	16,288,294	251,284	7,576	128,180	325
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,128	16,288,294	251,284	10,374	128,180	354
Total disbursements	26,128	16,288,294	251,284	10,374	128,180	354
Excess (deficiency) of receipts over disbursements	-	-	-	(2,798)	-	(29)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,082	\$ -	\$ 33

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 111	\$ -	\$ 115	\$ 285	\$ 189	\$ 240
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,840	1,890	-
Fines and forfeits	4,147	1	1,530	-	-	1,594
Other receipts	-	-	-	-	-	-
Total receipts	4,147	1	1,530	2,840	1,890	1,594
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,193	1	1,530	2,915	2,079	1,834
Total disbursements	4,193	1	1,530	2,915	2,079	1,834
Excess (deficiency) of receipts over disbursements	(46)	-	-	(75)	(189)	(240)
Cash and investments - ending	\$ 65	\$ -	\$ 115	\$ 210	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 178	\$ 10	\$ 249	\$ -	\$ -	\$ 1,055,396
Receipts:						
Taxes	-	-	-	-	2,367,373	1,278,742
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,698	205	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	300	476,258	-
Total receipts	1,698	205	-	300	2,843,631	1,278,742
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,743	200	-	-	-	1,102,144
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	300	2,843,631	-
Total disbursements	1,743	200	-	300	2,843,631	1,102,144
Excess (deficiency) of receipts over disbursements	(45)	5	-	-	-	176,598
Cash and investments - ending	\$ 133	\$ 15	\$ 249	\$ -	\$ -	\$ 1,231,994

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Riverboat Admission Tax Fund	Conseco Insurance	Boston Mutual Life Ins. Co.	Air Evac
Cash and investments - beginning	\$ 9,775	\$ 32,588	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,845	8,535	370,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9	33	-	9,259	4,107	3,904
Total receipts	12,854	8,568	370,000	9,259	4,107	3,904
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,259	4,107	3,904
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,805	4,340	370,000	-	-	-
Total disbursements	14,805	4,340	370,000	9,259	4,107	3,904
Excess (deficiency) of receipts over disbursements	(1,951)	4,228	-	-	-	-
Cash and investments - ending	\$ 7,824	\$ 36,816	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Liberty Mutual	AUL Retirement	Colonial Life	Pre-paid Legal Inc.	Indiana Sheriff's 457(b) Plan	Hoosier Start
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,401	45,076	561	311	520	3,204
Total receipts	11,401	45,076	561	311	520	3,204
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,401	45,076	561	311	520	3,204
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,401	45,076	561	311	520	3,204
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Circuit Court Clerk Child Support	Clerk Acct #4712010	Clerk Odyssey #107702810
Cash and investments - beginning	\$ 513,339	\$ 41,498	\$ 188,103	\$ 3,172	\$ 151,501	\$ 786,072
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	517,333	296,927	266,227	367,580	3,103	1,512,683
Total receipts	517,333	296,927	266,227	367,580	3,103	1,512,683
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	513,339	282,778	177,646	368,605	199	1,758,724
Total disbursements	513,339	282,778	177,646	368,605	199	1,758,724
Excess (deficiency) of receipts over disbursements	3,994	14,149	88,581	(1,025)	2,904	(246,041)
Cash and investments - ending	\$ 517,333	\$ 55,647	\$ 276,684	\$ 2,147	\$ 154,405	\$ 540,031

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Orange Co Law Enforcement Cont	MVH Restricted	User - Drug Treatment Program	User - Pre Trial Diversion	User - Law Enforcement Education	User - Jury Duty
Cash and investments - beginning	\$ 1,293	\$ -	\$ 231,078	\$ 186,803	\$ 42,924	\$ 5,053
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,320,288	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	125	-	122,625	51,909	2,667	1,512
Other receipts	650	83	300	295	-	94
Total receipts	775	1,320,371	122,925	52,204	2,667	1,606
Disbursements:						
Personal services	-	499,620	82,774	-	-	-
Supplies	-	819,940	1,865	888	-	-
Other services and charges	1,346	-	12,106	16,834	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,089	19,775	-	-
Other disbursements	-	-	-	-	2,667	-
Total disbursements	1,346	1,319,560	97,834	37,497	2,667	-
Excess (deficiency) of receipts over disbursements	(571)	811	25,091	14,707	-	1,606
Cash and investments - ending	\$ 722	\$ 811	\$ 256,169	\$ 201,510	\$ 42,924	\$ 6,659

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	User - Pros Drug Investigation	County Drug Fund - Probation	Region 15 Planning	Wolfe Cemetery Fund	Sheriff Donations	Truck Hauling Permits
Cash and investments - beginning	\$ 4,030	\$ 29,966	\$ 521	\$ 10,000	\$ 13	\$ 5,228
Receipts:						
Taxes	-	-	10,131	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,384	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	11,355	-	-	-	-
Other receipts	5,408	9,075	-	163	-	150
Total receipts	5,408	20,430	11,515	163	-	150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,263	-	-	-	-
Other services and charges	-	13,189	11,110	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,839	-	-	163	-	-
Total disbursements	7,839	15,452	11,110	163	-	-
Excess (deficiency) of receipts over disbursements	(2,431)	4,978	405	-	-	150
Cash and investments - ending	\$ 1,599	\$ 34,944	\$ 926	\$ 10,000	\$ 13	\$ 5,378

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Walmart Grant	2019 Courthouse Bond Redemption	Rule 5 Fund	911 PSAP - County Share	Personal Property Business Audit	Health Insurance
Cash and investments - beginning	\$ 188	\$ 1,104,063	\$ 162	\$ 61,141	\$ 73,355	\$ 8,433
Receipts:						
Taxes	-	-	-	-	11,568	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	83,897	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	217,840	-	-	-	1,097,059
Total receipts	-	217,840	-	83,897	11,568	1,097,059
Disbursements:						
Personal services	-	-	-	37,676	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,090,282
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,321,903	-	-	17,830	758
Total disbursements	-	1,321,903	-	37,676	17,830	1,091,040
Excess (deficiency) of receipts over disbursements	-	(1,104,063)	-	46,221	(6,262)	6,019
Cash and investments - ending	\$ 188	\$ -	\$ 162	\$ 107,362	\$ 67,093	\$ 14,452

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	American Family Insurance	Dental	Life Insurance	Vision	Unemployment	Payment in Lieu of Taxes
Cash and investments - beginning	\$ -	\$ 3,548	\$ 204	\$ 944	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	83,503
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,841	37,375	19,216	8,364	442	-
Total receipts	23,841	37,375	19,216	8,364	442	83,503
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	23,841	40,346	19,383	9,130	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	442	83,503
Total disbursements	23,841	40,346	19,383	9,130	442	83,503
Excess (deficiency) of receipts over disbursements	-	(2,971)	(167)	(766)	-	-
Cash and investments - ending	\$ -	\$ 577	\$ 37	\$ 178	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Certified Shares Clearing	LIT Public Safety Clearing	LIT EDIT Clearing	French Lick Airport Road 300 S	97.042 EMPG Comp EMA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (28,537)	\$ 144
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,355,880	1,677,940	839,468	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	48	-	-	28,537	-
Total receipts	<u>3,355,928</u>	<u>1,677,940</u>	<u>839,468</u>	<u>28,537</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,355,928	1,677,940	839,468	-	-
Total disbursements	<u>3,355,928</u>	<u>1,677,940</u>	<u>839,468</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	28,537	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Operation Pullover	Section 5311 Transportation	Emergency Preparedness Grant	Probation Grant Salary	Title IV-D Incentive
Cash and investments - beginning	\$ 1,392	\$ -	\$ (4,144)	\$ 20,237	\$ 48,863
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	57,600	26,427	-	8,535
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	298,102	-	54,688	48
Total receipts	-	355,702	26,427	54,688	8,583
Disbursements:					
Personal services	-	-	15,666	50,955	-
Supplies	-	-	3,316	-	-
Other services and charges	-	-	-	8,667	2,243
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	72,816	1,217	-	-
Other disbursements	-	282,886	-	25	3,200
Total disbursements	-	355,702	20,199	59,647	5,443
Excess (deficiency) of receipts over disbursements	-	-	6,228	(4,959)	3,140
Cash and investments - ending	\$ 1,392	\$ -	\$ 2,084	\$ 15,278	\$ 52,003

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Adapt-Substance Abuse Program	Community Crossing Grant	Clerk HHS Grant	Drug Testing - Probation	Totals
Cash and investments - beginning	\$ 3,346	\$ 1,363	\$ 2,459	\$ 549	\$ 11,832,193
Receipts:					
Taxes	-	-	-	-	23,840,886
Licenses and permits	-	-	-	-	1,389
Intergovernmental receipts	-	-	-	-	14,041,598
Charges for services	-	-	-	-	1,322,740
Fines and forfeits	-	-	-	-	509,027
Other receipts	-	1,148,506	-	-	10,149,957
Total receipts	-	1,148,506	-	-	49,865,597
Disbursements:					
Personal services	-	-	-	-	6,043,800
Supplies	-	-	-	-	1,689,504
Other services and charges	-	-	-	-	6,054,077
Debt service - principal and interest	-	-	-	-	302,120
Capital outlay	-	1,096,475	-	-	2,456,716
Other disbursements	-	-	-	-	32,944,231
Total disbursements	-	1,096,475	-	-	49,490,448
Excess (deficiency) of receipts over disbursements	-	52,031	-	-	375,149
Cash and investments - ending	\$ 3,346	\$ 53,394	\$ 2,459	\$ 549	\$ 12,207,342

ORANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 693,475</u>	<u>\$ -</u>

ORANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Hoosier Hills Credit Union	Ambulance	\$ 34,794	11/10/2016	11/10/2020
Mid Southern Savings Bank	Graders	124,340	2/15/2019	2/15/2024
Old National Bank and Trust	Paver	75,568	10/12/2017	4/12/2021
Spring Valley Bank and Trust	Highway Trucks	<u>74,146</u>	8/15/2018	4/1/2023
Total governmental activities		<u>308,848</u>		
Total of annual lease payments		<u>\$ 308,848</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/>.