

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

FINANCIAL STATEMENT AUDIT REPORT

OF

ORANGE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

12/27/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Lonnie Stroud	01-01-20 to 12-31-21
County Treasurer	Billie Deel	01-01-20 to 12-31-21
Clerk of the Circuit Court	Beth Jones Elizabeth Jones	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Sheriff	Joshua Babcock	01-01-20 to 12-31-21
County Recorder	Sandy Hill	01-01-20 to 12-31-21
President of the Board of County Commissioners	Richard W. Dixon	01-01-20 to 12-31-21
President of the County Council	Matt Henderson Chad Hager	01-01-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 9, 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 1,682,552	\$ 5,264,049	\$ 4,557,698	\$ 2,388,903
Accident Report	10,314	1,196	-	11,510
CEDIT County Share	208,943	543,648	572,510	180,081
City and Town Court Costs	108,396	3,708	-	112,104
Clerk's Records Perpetuation	53,295	9,027	1,342	60,980
Sales Disclosure - County Share	19,857	2,975	6,435	16,397
Cumulative Bridge	574,716	615,807	631,681	558,842
Cumulative Capital Development	637,439	293,376	406,214	524,601
Drug Free Community	5,095	25,157	25,000	5,252
Emergency Medical Services	-	80,560	80,560	-
Emergency Planning/Right to Know	17,808	-	-	17,808
Enhanced Access	5,456	8,904	3,730	10,630
Firearms Training	19,699	9,540	6,713	22,526
Health	72,951	154,974	119,992	107,933
Identification Security Protection	6,652	3,594	-	10,246
Local Health Maintenance	8,698	33,139	31,855	9,982
Local Road and Street	228,890	294,172	324,773	198,289
LOIT Public Safety - County Share	359,010	1,031,884	965,306	425,588
Misdemeanant	29,220	12,985	9,215	32,990
Motor Vehicle Highway	755,350	1,308,548	879,992	1,183,906
Park Nonreverting Operating	33,148	133	-	33,281
Plat Book	27,370	18,560	5,832	40,098
Rainy Day	786	-	-	786
Reassessment - 2015	222,012	372,283	326,907	267,388
Recorder's Records Perpetuation	90,490	57,969	62,759	85,700
Riverboat	1,878,403	942,994	908,901	1,912,496
Sex and Violent Offender Administration	7,229	1,980	-	9,209
Supplemental Public Defender Services	55,691	4,771	2,815	57,647
Surplus Tax	9,883	12,010	9,328	12,565
Surveyor's Corner Perpetuation	67,351	17,745	4,083	81,013
Tax Sale Redemption	9,654	57,813	66,060	1,407
Tax Sale Surplus	657,365	48	437,726	219,687
Local Health Department Trust Account	15,641	16,365	13,183	18,823
Vehicle Inspection	5,299	5	-	5,304
Victim Impact Program	2	-	-	2
GAL/CASA	87,152	55,839	56,742	86,249
County Elected Officials Training	6,267	3,597	961	8,903
Statewide 911	224,649	381,613	344,724	261,538
Adult Probation Administrative	228,095	167,783	75,322	320,556
Juvenile Probation Administrative	15,426	4,715	-	20,141
Alternative Dispute Resolution	27,005	1,755	-	28,760
Convention Center Operating	25,946	47,412	43,600	29,758
Payroll Withholding - Federal	-	338,530	338,530	-
Payroll Withholding - FICA & Medicare	-	640,804	640,804	-
Payroll Withholding - State	-	211,180	211,180	-
Sheriff Pension Holding	-	22,007	22,007	-
Settlement	-	16,471,589	16,471,589	-
CVET Agency	-	238,977	238,977	-
Sewage Collections	2,082	12,848	9,595	5,335
Financial Institution Tax	-	139,184	139,184	-
State Fines and Forfeitures	33	246	250	29
Infraction Judgements	65	2,609	2,616	58
Special Death Benefit	115	1,470	1,495	90
Sales Disclosure - State Share	210	2,975	3,020	165
Coroners Training & Con't Education	-	2,356	2,214	142
Interstate Compact - State Share	-	63	63	-
Mortgage Recording Fees - State Share	133	1,980	1,948	165
Sex and Violent Offender Admin - State	15	220	225	10
Inheritance Tax	249	-	-	249
Education Plate Fees Agency	-	356	356	-
Riverboat Revenue Sharing	-	850,759	850,759	-
Innkeepers Tax Collections	1,231,995	795,828	1,115,504	912,319
93.563 Prosecutor IV-D Incentive-Post Oct '99	7,824	12,071	4,075	15,820
93.563 Clerk IV-D Incentive-Post Oct '99	36,816	7,660	4,231	40,245
CFDA 14.228 CDBG Phase 2 COVID	-	-	250,000	(250,000)

ORANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
American Family Ins.	-	21,817	21,734	83
CONSECO Insurance	-	7,372	7,372	-
Dental	576	39,723	37,014	3,285
Boston Mutual Life Ins. Co.	-	3,530	3,530	-
Air Evac	-	3,825	3,825	-
Liberty National	-	9,474	9,529	(55)
AUL Retirement	-	58,035	58,035	-
Colonial Life	-	561	561	-
Pre Paid Legal Ins.	-	337	337	-
Indiana Sheriff 457 B	-	540	540	-
Hoosier Start	-	1,322	1,322	-
Deferred Comp	-	760	760	-
Withholding PERF	-	473,889	473,889	-
Garnishment	-	18,638	18,638	-
County Reimbursement COVID 19	-	627,744	627,744	-
Melton Public Library COVID 19	-	343	343	-
Paoli Library COVID 19	-	3,816	3,816	-
Orleans Public Library COVID 19	-	393	393	-
After Settlement Collections	517,333	689,177	517,333	689,177
Sheriff Inmate Trust	55,647	340,356	328,724	67,279
Jail Commissary	276,684	290,890	355,856	211,718
Circuit Court Clerk Child Support	2,147	319,859	320,901	1,105
Clerk Acct #4712010	154,405	15	-	154,420
Clerk Odyssey #107702810	540,031	1,616,777	1,517,538	639,270
Riverboat Admission Tax Fund	-	697,500	697,500	-
Orange Co Law Enforcement Cont	721	392	290	823
MVH Restricted	811	1,268,179	1,355,230	(86,240)
User-Drug Treatment Program	256,169	90,110	101,663	244,616
User-Pre Trial Diversion	201,509	38,592	47,050	193,051
User-Law Enforcement Education	42,924	1,873	1,877	42,920
User-Jury Duty	6,659	1,084	-	7,743
User-Pros Drug Investigation	1,599	2,380	828	3,151
County Drug Fund-Probation	34,943	14,810	8,243	41,510
Region 15 Planning	925	17,771	11,110	7,586
Wolfe Cemetery Fund	10,000	284	284	10,000
Sheriff Donations	13	-	-	13
Truck Hauling Permits	5,378	525	-	5,903
Sheriff Walmart Grant	188	-	-	188
Rule 5 Fund	162	1,350	743	769
911 PSAP-County Share	107,362	88,240	82,545	113,057
Personal Property Business Audit	67,093	7,563	46,060	28,596
Health Insurance	14,453	1,122,759	1,122,590	14,622
Life Insurance	37	17,748	18,097	(312)
Vision	177	10,659	9,829	1,007
Unemployment	-	15,585	13,335	2,250
Payment In Leu of Taxes	-	83,219	83,219	-
LIT Certified Shares Clearing	-	3,620,479	3,620,479	-
LIT Public Safety Clearing	-	1,704,192	1,704,192	-
LIT Edit Clearing	-	852,096	852,096	-
97.042 EMPGCOMPEMA	145	-	-	145
Operation Pullover	1,392	-	-	1,392
Section 5311 Transportation	-	289,080	289,080	-
Emergency Preparedness Grant	2,084	12,500	27,084	(12,500)
Probation Grant Salary	15,277	65,328	78,191	2,414
CFDA #16.034 Coronavirus EM SU	-	-	39,376	(39,376)
Title IV-D Incentive	52,003	7,672	9,156	50,519
Adapt-Substance Abuse Program	3,346	-	-	3,346
Community Crossing Grant	53,394	1,132,631	1,183,073	2,952
Clerk HHS Grant	2,459	-	-	2,459
Drug Testing - Probation	549	-	-	549
Totals	<u>\$ 12,207,337</u>	<u>\$ 47,310,139</u>	<u>\$ 47,003,535</u>	<u>\$ 12,513,941</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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursed grants. The reimbursements for expenditures made by the County were not received by December 31, 2020. There were also some payroll withholding funds that had deficit balances due to the timing between premium payments and the amounts being withheld from employee payroll after December 31, 2020. The MVH Restricted fund had a deficit balance due to overspending and the County not completing transfers from the Motor Vehicle Highway fund by December 31, 2020.

Note 8. 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.

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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, 2020

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,682,552	\$ 10,314	\$ 208,943	\$ 108,396	\$ 53,295	\$ 19,857
Receipts:						
Taxes	2,012,886	-	543,648	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,340,896	-	-	-	-	-
Charges for services	491,997	362	-	-	-	2,975
Fines and forfeits	39,774	-	-	3,708	9,027	-
Other receipts	378,496	834	-	-	-	-
Total receipts	<u>5,264,049</u>	<u>1,196</u>	<u>543,648</u>	<u>3,708</u>	<u>9,027</u>	<u>2,975</u>
Disbursements:						
Personal services	2,577,342	-	-	-	1,342	-
Supplies	232,892	-	-	-	-	-
Other services and charges	1,481,955	-	572,510	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	109,606	-	-	-	-	6,435
Other disbursements	155,903	-	-	-	-	-
Total disbursements	<u>4,557,698</u>	<u>-</u>	<u>572,510</u>	<u>-</u>	<u>1,342</u>	<u>6,435</u>
Excess (deficiency) of receipts over disbursements	<u>706,351</u>	<u>1,196</u>	<u>(28,862)</u>	<u>3,708</u>	<u>7,685</u>	<u>(3,460)</u>
Cash and investments - ending	<u>\$ 2,388,903</u>	<u>\$ 11,510</u>	<u>\$ 180,081</u>	<u>\$ 112,104</u>	<u>\$ 60,980</u>	<u>\$ 16,397</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 574,716	\$ 637,439	\$ 5,095	\$ -	\$ 17,808	\$ 5,456
Receipts:						
Taxes	451,548	257,804	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	158,732	35,402	-	-	-	-
Charges for services	-	-	-	80,560	-	8,904
Fines and forfeits	-	-	25,157	-	-	-
Other receipts	5,527	170	-	-	-	-
Total receipts	615,807	293,376	25,157	80,560	-	8,904
Disbursements:						
Personal services	212,928	-	-	-	-	-
Supplies	146,816	-	-	-	-	-
Other services and charges	135,872	278,061	25,000	80,560	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	136,065	128,153	-	-	-	-
Other disbursements	-	-	-	-	-	3,730
Total disbursements	631,681	406,214	25,000	80,560	-	3,730
Excess (deficiency) of receipts over disbursements	(15,874)	(112,838)	157	-	-	5,174
Cash and investments - ending	\$ 558,842	\$ 524,601	\$ 5,252	\$ -	\$ 17,808	\$ 10,630

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 19,699	\$ 72,951	\$ 6,652	\$ 8,698	\$ 228,890	\$ 359,010
Receipts:						
Taxes	-	103,122	-	-	-	-
Licenses and permits	850	-	-	-	-	-
Intergovernmental receipts	-	14,161	-	33,139	294,172	1,029,720
Charges for services	8,690	37,637	3,594	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	54	-	-	-	2,164
Total receipts	9,540	154,974	3,594	33,139	294,172	1,031,884
Disbursements:						
Personal services	-	111,400	-	31,855	-	695,846
Supplies	-	6,198	-	-	94,773	52,789
Other services and charges	-	404	-	-	80,000	216,671
Debt service - principal and interest	-	-	-	-	150,000	-
Capital outlay	-	1,910	-	-	-	-
Other disbursements	6,713	80	-	-	-	-
Total disbursements	6,713	119,992	-	31,855	324,773	965,306
Excess (deficiency) of receipts over disbursements	2,827	34,982	3,594	1,284	(30,601)	66,578
Cash and investments - ending	\$ 22,526	\$ 107,933	\$ 10,246	\$ 9,982	\$ 198,289	\$ 425,588

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 29,220	\$ 755,350	\$ 33,148	\$ 27,370	\$ 786	\$ 222,012
Receipts:						
Taxes	-	34,831	-	-	-	327,333
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,985	1,268,179	-	-	-	44,950
Charges for services	-	-	-	18,560	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,538	133	-	-	-
Total receipts	12,985	1,308,548	133	18,560	-	372,283
Disbursements:						
Personal services	9,215	597,915	-	-	-	146,881
Supplies	-	75,937	-	5,832	-	583
Other services and charges	-	201,404	-	-	-	176,998
Debt service - principal and interest	-	2,656	-	-	-	-
Capital outlay	-	2,080	-	-	-	2,445
Other disbursements	-	-	-	-	-	-
Total disbursements	9,215	879,992	-	5,832	-	326,907
Excess (deficiency) of receipts over disbursements	3,770	428,556	133	12,728	-	45,376
Cash and investments - ending	\$ 32,990	\$ 1,183,906	\$ 33,281	\$ 40,098	\$ 786	\$ 267,388

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 90,490	\$ 1,878,403	\$ 7,229	\$ 55,691	\$ 9,883	\$ 67,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	726,960	-	-	-	-
Charges for services	57,969	198,571	1,980	-	-	17,745
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,463	-	4,771	12,010	-
Total receipts	57,969	942,994	1,980	4,771	12,010	17,745
Disbursements:						
Personal services	22,094	425,329	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	34,423	-	2,815	-	4,083
Debt service - principal and interest	-	750	-	-	-	-
Capital outlay	40,665	448,399	-	-	-	-
Other disbursements	-	-	-	-	9,328	-
Total disbursements	62,759	908,901	-	2,815	9,328	4,083
Excess (deficiency) of receipts over disbursements	(4,790)	34,093	1,980	1,956	2,682	13,662
Cash and investments - ending	\$ 85,700	\$ 1,912,496	\$ 9,209	\$ 57,647	\$ 12,565	\$ 81,013

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ 9,654	\$ 657,365	\$ 15,641	\$ 5,299	\$ 2	\$ 87,152
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,365	-	-	30,839
Charges for services	-	-	-	5	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	57,813	48	-	-	-	25,000
Total receipts	57,813	48	16,365	5	-	55,839
Disbursements:						
Personal services	-	-	11,833	-	-	43,167
Supplies	-	-	25	-	-	999
Other services and charges	-	-	1,325	-	-	12,031
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	545
Other disbursements	66,060	437,726	-	-	-	-
Total disbursements	66,060	437,726	13,183	-	-	56,742
Excess (deficiency) of receipts over disbursements	(8,247)	(437,678)	3,182	5	-	(903)
Cash and investments - ending	\$ 1,407	\$ 219,687	\$ 18,823	\$ 5,304	\$ 2	\$ 86,249

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution	Convention Center Operating
Cash and investments - beginning	\$ 6,267	\$ 224,649	\$ 228,095	\$ 15,426	\$ 27,005	\$ 25,946
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,594	381,613	-	-	-	4,875
Fines and forfeits	-	-	167,705	4,640	1,755	-
Other receipts	3	-	78	75	-	42,537
Total receipts	3,597	381,613	167,783	4,715	1,755	47,412
Disbursements:						
Personal services	-	288,169	36,992	-	-	8,742
Supplies	-	-	1,613	-	-	3,681
Other services and charges	961	55,806	36,717	-	-	31,177
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	749	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	961	344,724	75,322	-	-	43,600
Excess (deficiency) of receipts over disbursements	2,636	36,889	92,461	4,715	1,755	3,812
Cash and investments - ending	\$ 8,903	\$ 261,538	\$ 320,556	\$ 20,141	\$ 28,760	\$ 29,758

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State	Sheriff Pension Holding	Settlement	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	16,471,589	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	22,007	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	338,530	640,804	211,180	-	-	238,977
Total receipts	<u>338,530</u>	<u>640,804</u>	<u>211,180</u>	<u>22,007</u>	<u>16,471,589</u>	<u>238,977</u>
Disbursements:						
Personal services	-	640,804	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	338,530	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	211,180	22,007	16,471,589	238,977
Total disbursements	<u>338,530</u>	<u>640,804</u>	<u>211,180</u>	<u>22,007</u>	<u>16,471,589</u>	<u>238,977</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 2,082	\$ -	\$ 33	\$ 65	\$ 115	\$ 210
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,975
Fines and forfeits	-	-	246	2,609	1,470	-
Other receipts	12,848	139,184	-	-	-	-
Total receipts	12,848	139,184	246	2,609	1,470	2,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,595	139,184	250	2,616	1,495	3,020
Total disbursements	9,595	139,184	250	2,616	1,495	3,020
Excess (deficiency) of receipts over disbursements	3,253	-	(4)	(7)	(25)	(45)
Cash and investments - ending	\$ 5,335	\$ -	\$ 29	\$ 58	\$ 90	\$ 165

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ -	\$ 133	\$ 15	\$ 249	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,356	-	1,980	220	-	-
Fines and forfeits	-	63	-	-	-	-
Other receipts	-	-	-	-	-	356
Total receipts	<u>2,356</u>	<u>63</u>	<u>1,980</u>	<u>220</u>	<u>-</u>	<u>356</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,948	225	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,214	63	-	-	-	356
Total disbursements	<u>2,214</u>	<u>63</u>	<u>1,948</u>	<u>225</u>	<u>-</u>	<u>356</u>
Excess (deficiency) of receipts over disbursements	<u>142</u>	<u>-</u>	<u>32</u>	<u>(5)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 142</u>	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ 10</u>	<u>\$ 249</u>	<u>\$ -</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk IV-D Incentive- Post Oct '99	CFDA 14.228 CDBG Phase 2 COVID	American Family Ins
Cash and investments - beginning	\$ -	\$ 1,231,995	\$ 7,824	\$ 36,816	\$ -	\$ -
Receipts:						
Taxes	850,759	783,565	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,466	7,623	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,263	605	37	-	21,817
Total receipts	850,759	795,828	12,071	7,660	-	21,817
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,115,504	-	-	-	21,734
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	850,759	-	4,075	4,231	250,000	-
Total disbursements	850,759	1,115,504	4,075	4,231	250,000	21,734
Excess (deficiency) of receipts over disbursements	-	(319,676)	7,996	3,429	(250,000)	83
Cash and investments - ending	\$ -	\$ 912,319	\$ 15,820	\$ 40,245	\$ (250,000)	\$ 83

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CONSECO Insurance	Dental	Boston Mutual Life Ins. Co.	Air Evac	Liberty National	AUL Retirement
Cash and investments - beginning	\$ -	\$ 576	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,372	39,723	3,530	3,825	9,474	58,035
Total receipts	<u>7,372</u>	<u>39,723</u>	<u>3,530</u>	<u>3,825</u>	<u>9,474</u>	<u>58,035</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,372	37,014	3,530	3,825	9,529	58,035
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>7,372</u>	<u>37,014</u>	<u>3,530</u>	<u>3,825</u>	<u>9,529</u>	<u>58,035</u>
Excess (deficiency) of receipts over disbursements	-	2,709	-	-	(55)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (55)</u>	<u>\$ -</u>

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Colonial Life	Pre Paid Legal Ins	Indiana Sheriff 457 B	Hoosier Start	Deferred Comp	Withholding PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	561	337	540	1,322	760	473,889
Total receipts	561	337	540	1,322	760	473,889
Disbursements:						
Personal services	-	-	-	-	-	473,889
Supplies	-	-	-	-	-	-
Other services and charges	561	337	540	1,322	760	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	561	337	540	1,322	760	473,889
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, 2020

	Garnishment	County Reimbursement COVID 19	Melton Public Library COVID 19	Paoli Library COVID 19	Orleans Public Library COVID 19	After Settlement Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517,333
Receipts:						
Taxes	-	-	-	-	-	689,177
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	627,744	343	3,816	393	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,638	-	-	-	-	-
Total receipts	18,638	627,744	343	3,816	393	689,177
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,638	627,744	343	3,816	393	517,333
Total disbursements	18,638	627,744	343	3,816	393	517,333
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	171,844
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689,177

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Inmate Trust	Jail Commissary	Circuit Court Clerk Child Support	Clerk Acct #4712010	Clerk Odyssey #107702810	Riverboat Admission Tax Fund
Cash and investments - beginning	\$ 55,647	\$ 276,684	\$ 2,147	\$ 154,405	\$ 540,031	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	319,859	15	1,616,777	-
Other receipts	340,356	290,890	-	-	-	697,500
Total receipts	340,356	290,890	319,859	15	1,616,777	697,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	328,724	355,856	320,901	-	1,517,538	697,500
Total disbursements	328,724	355,856	320,901	-	1,517,538	697,500
Excess (deficiency) of receipts over disbursements	11,632	(64,966)	(1,042)	15	99,239	-
Cash and investments - ending	\$ 67,279	\$ 211,718	\$ 1,105	\$ 154,420	\$ 639,270	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 721	\$ 811	\$ 256,169	\$ 201,509	\$ 42,924	\$ 6,659
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,268,179	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	89,136	38,117	1,873	1,084
Other receipts	392	-	974	475	-	-
Total receipts	392	1,268,179	90,110	38,592	1,873	1,084
Disbursements:						
Personal services	-	774,287	91,536	-	-	-
Supplies	-	466,888	1,540	1,604	-	-
Other services and charges	290	-	7,842	19,797	-	-
Debt service - principal and interest	-	114,055	-	-	-	-
Capital outlay	-	-	745	25,649	-	-
Other disbursements	-	-	-	-	1,877	-
Total disbursements	290	1,355,230	101,663	47,050	1,877	-
Excess (deficiency) of receipts over disbursements	102	(87,051)	(11,553)	(8,458)	(4)	1,084
Cash and investments - ending	\$ 823	\$ (86,240)	\$ 244,616	\$ 193,051	\$ 42,920	\$ 7,743

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	User-Pros Drug Investigation	County Drug Fund- Probation	Region 15 Planning	Wolfe Cemetery Fund	Sheriff Donations	Truck Hauling Permits
Cash and investments - beginning	\$ 1,599	\$ 34,943	\$ 925	\$ 10,000	\$ 13	\$ 5,378
Receipts:						
Taxes	-	-	15,625	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,146	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	8,310	-	-	-	-
Other receipts	2,380	6,500	-	284	-	525
Total receipts	2,380	14,810	17,771	284	-	525
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,089	-	-	-	-
Other services and charges	-	7,154	11,110	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	828	-	-	284	-	-
Total disbursements	828	8,243	11,110	284	-	-
Excess (deficiency) of receipts over disbursements	1,552	6,567	6,661	-	-	525
Cash and investments - ending	\$ 3,151	\$ 41,510	\$ 7,586	\$ 10,000	\$ 13	\$ 5,903

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Walmart Grant	Rule 5 Fund	911 PSAP-County Share	Personal Property Business Audit	Health Insurance	Life Insurance
Cash and investments - beginning	\$ 188	\$ 162	\$ 107,362	\$ 67,093	\$ 14,453	\$ 37
Receipts:						
Taxes	-	-	-	7,563	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	88,240	-	-	-
Charges for services	-	1,350	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,122,759	17,748
Total receipts	-	1,350	88,240	7,563	1,122,759	17,748
Disbursements:						
Personal services	-	743	82,545	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,122,590	18,097
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	46,060	-	-
Total disbursements	-	743	82,545	46,060	1,122,590	18,097
Excess (deficiency) of receipts over disbursements	-	607	5,695	(38,497)	169	(349)
Cash and investments - ending	\$ 188	\$ 769	\$ 113,057	\$ 28,596	\$ 14,622	\$ (312)

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Vision	Unemployment	Payment In Leu of Taxes	LIT Certified Shares Clearing	LIT Public Safety Clearing	LIT Edit Clearing
Cash and investments - beginning	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	83,219	3,408,384	1,704,192	852,096
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,659	15,585	-	212,095	-	-
Total receipts	10,659	15,585	83,219	3,620,479	1,704,192	852,096
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,829	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,335	83,219	3,620,479	1,704,192	852,096
Total disbursements	9,829	13,335	83,219	3,620,479	1,704,192	852,096
Excess (deficiency) of receipts over disbursements	830	2,250	-	-	-	-
Cash and investments - ending	\$ 1,007	\$ 2,250	\$ -	\$ -	\$ -	\$ -

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	97.042 EMPG COMP EMA	Operation Pullover	Section 5311 Transportation	Emergency Preparedness Grant	Probation Grant Salary	CFDA # 16.034 Coronavirus EM SU
Cash and investments - beginning	\$ 145	\$ 1,392	\$ -	\$ 2,084	\$ 15,277	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	59,360	12,500	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	229,720	-	65,328	-
Total receipts	-	-	289,080	12,500	65,328	-
Disbursements:						
Personal services	-	-	-	27,084	56,569	-
Supplies	-	-	-	-	-	15,747
Other services and charges	-	-	-	-	6,345	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	29,680	-	-	23,629
Other disbursements	-	-	259,400	-	15,277	-
Total disbursements	-	-	289,080	27,084	78,191	39,376
Excess (deficiency) of receipts over disbursements	-	-	-	(14,584)	(12,863)	(39,376)
Cash and investments - ending	\$ 145	\$ 1,392	\$ -	\$ (12,500)	\$ 2,414	\$ (39,376)

ORANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Title IV-D Incentive	Adapt- Substance Abuse Program	Community Crossing Grant	Clerk HHS Grant	Drug Testing - Probation	Totals
Cash and investments - beginning	\$ 52,003	\$ 3,346	\$ 53,394	\$ 2,459	\$ 549	\$ 12,207,337
Receipts:						
Taxes	-	-	-	-	-	22,549,450
Licenses and permits	-	-	-	-	-	850
Intergovernmental receipts	7,623	-	-	-	-	14,143,824
Charges for services	-	-	-	-	-	1,350,519
Fines and forfeits	-	-	-	-	-	2,331,325
Other receipts	49	-	1,132,631	-	-	6,934,171
Total receipts	7,672	-	1,132,631	-	-	47,310,139
Disbursements:						
Personal services	-	-	-	-	-	7,368,507
Supplies	-	-	-	-	-	1,109,006
Other services and charges	2,456	-	-	-	-	6,235,049
Debt service - principal and interest	-	-	-	-	-	267,461
Capital outlay	-	-	-	-	-	956,755
Other disbursements	6,700	-	1,183,073	-	-	31,066,757
Total disbursements	9,156	-	1,183,073	-	-	47,003,535
Excess (deficiency) of receipts over disbursements	(1,484)	-	(50,442)	-	-	306,604
Cash and investments - ending	\$ 50,519	\$ 3,346	\$ 2,952	\$ 2,459	\$ 549	\$ 12,513,941

ORANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 426,517</u>	<u>\$ -</u>

ORANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Capital	Graders	\$ 86,601	2/15/2021	8/15/2025
Old National Bank and Trust	Paver	32,401	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>193,148</u>		
Total of annual lease payments		<u>\$ 193,148</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/>.