

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

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

OWEN COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED

02/26/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sheila Reeves	01-01-21 to 12-31-25
County Treasurer	Diane Stutsman Shelly Townsend	01-01-21 to 12-31-22 01-01-23 to 12-31-25
Clerk of the Circuit Court	Peggy Robertson Leslieann Sheese Burton Diane Stutsman	01-01-21 to 05-31-21 06-01-21 to 12-31-22 01-01-23 to 12-31-25
County Sheriff	Leonard S. Hobbs Ryan T. White	01-01-21 to 12-31-22 01-01-23 to 12-31-25
County Recorder	Loretta Foster	01-01-21 to 12-31-25
County Highway Superintendent	Greg Melton	01-01-21 to 12-31-25
County Health Department Health Officer	Dr. B. Diane Wells	01-01-21 to 12-31-25
County Prosecutor	Donald R. VanDerMoere II Benjamin C. Kim	01-01-21 to 02-28-23 03-01-23 to 12-31-25
President of the Board of County Commissioners	Gary Burton Leonard S. Hobbs	01-01-21 to 12-31-24 01-01-25 to 12-31-25
President of the County Council	Polly Chesser	01-01-21 to 12-31-25



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State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OWEN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Owen County (County), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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


Beth Kelley, CPA, CFE
Deputy State Examiner

February 11, 2025



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
After Settlement Collection/Other Services	\$ 910,462	\$ 786,016	\$ 910,462	\$ 786,016	\$ 786,362	\$ 786,016	\$ 786,362
Inmate Trust	28,138	324,364	319,918	32,584	280,897	288,964	24,517
Owen County Prosecutor Leaf Account	28,682	690	16,271	13,101	2,913	11,747	4,267
Jail Commissary	61,573	283,867	229,258	116,182	248,728	271,450	93,460
Clerk Trust Fund	421,936	1,736,951	1,627,195	531,692	1,147,557	1,219,381	459,868
General Fund	(6,484)	6,422,328	5,526,141	889,703	4,688,183	3,982,851	1,595,035
County Attorney Fees	-	-	-	-	2,297	-	2,297
Accident Report	2,266	700	-	2,966	760	-	3,726
LIT-Economic Development	-	-	-	-	1,408,444	457,414	951,030
Clerk's Records Perpetuation	53,035	10,231	8,066	55,200	10,135	8,087	57,248
Community Corrections	43,555	189,595	141,493	91,657	157,982	128,792	120,847
Community Transition Program	16,960	-	1	16,959	-	-	16,959
Congressional School Interest	959	52	1,011	-	-	-	-
Congressional School Principal	18,000	-	18,000	-	-	-	-
Sales Disclosure County Share	16,756	5,880	380	22,256	7,220	-	29,476
Cumulative Bridge	74,145	495,712	378,236	191,621	507,724	394,051	305,294
Cumulative Capital Development	196,360	122,077	46,201	272,236	123,809	36,920	359,125
Drug Free Community	30,150	27,622	31,589	26,183	25,456	25,944	25,695
Emergency Medical Services	672,136	1,486,670	1,470,173	688,633	3,133,984	2,343,734	1,478,883
Emerg Planning/Right To Know	18,313	3,161	-	21,474	3,111	500	24,085
Recorder Enhanced Access Fund	72,324	25,925	10,951	87,298	27,893	19,531	95,660
Firearms Training	68,239	14,313	23,375	59,177	50,370	14,955	94,592
Health	80,463	83,143	102,794	60,812	83,980	99,368	45,424
ID Security Protection	25,946	4,618	-	30,564	4,101	-	34,665
Levy Excess	2,982	-	-	2,982	-	-	2,982
Local Health Maintenance	34,845	34,245	53,483	15,607	34,060	45,593	4,074
Local Road & Street	357,812	1,111,185	1,145,655	323,342	902,591	884,679	341,254
LIT Public Safety (Sheriff)	-	-	-	-	3,285,115	3,005,729	279,386
MVH Restricted	127,513	1,493,509	1,551,181	69,841	1,528,036	1,091,295	506,582
Motor Vehicle Highway	(62,095)	1,581,891	1,375,018	144,778	1,591,792	1,364,528	372,042
Auditor Endorsement Fees Fund	5,483	20,350	11,430	14,403	18,380	4,000	28,783
Rainy Day	3,994	-	3,994	-	-	-	-
Recorder Perpetuation Fund	195,495	94,549	52,380	237,664	86,890	113,393	211,161
Riverboat	417,728	130,658	289,141	259,245	145,607	157,570	247,282
Sheriff Process Fee/Retirement	6,519	1,761	-	8,280	3,152	-	11,432
Sheriff Pension Holding	38,391	7,803	42,630	3,564	7,263	-	10,827
Suppl Public Defender Ser	291,294	39,099	44,420	285,973	39,960	31,031	294,902
Surplus Tax	57,144	33,046	22,235	67,955	32,532	22,800	77,687
Surveyors Corner Perpetuation	93,288	23,070	-	116,358	20,505	9,536	127,327
Tax Sale Redemption	17,602	20,482	23,695	14,389	116,760	97,894	33,255
Tax Sale Surplus	278,392	894,767	300,452	872,707	614,678	656,125	831,260
Tobacco Settle Local Hlth Dept	19,675	16,921	8,973	27,623	16,536	8,134	36,025
CASA	195,953	25,855	6,111	215,697	18,760	22,251	212,206
Election / Registration	79,231	70,415	47,765	101,881	69,643	98,954	72,570
Auditor's Ineligible Deduct	11,621	1,600	-	13,221	-	-	13,221
Elected Officials Train Fund	18,974	4,618	144	23,448	4,101	1,110	26,439
Statewide 911 (Dispatch)	19,367	466,552	435,118	50,801	338,314	252,369	136,746

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
CAGIT - PTRC	27,674	-	-	27,674	-	-	27,674
Juvenile Adjustment Informal	-	405	-	405	-	-	405
Supp. Adult Prob. User Fees	122,737	130,106	129,191	123,652	87,615	136,618	74,649
Supp. Juvenile Prob. User Fees	14,895	940	337	15,498	1,310	-	16,808
Alternative Dispute Resolution	5,255	1,940	-	7,195	2,240	2,730	6,705
County User Fee	117,079	15,028	24,747	107,360	25,085	31,666	100,779
Jury Pay Fund	10,767	1,222	-	11,989	1,359	-	13,348
EMS Rescue Fund	1,796	6,400	5,591	2,605	40,200	-	42,805
K-9	3,897	12,800	4,654	12,043	1,100	3,759	9,384
Technology	30	-	-	30	-	-	30
Sheriff Dept. Donation Fund	4,415	-	463	3,952	400	200	4,152
Payroll Clearing	(524,646)	1,553,872	1,553,754	(524,528)	1,646,062	1,645,997	(524,463)
Payroll Health Benefit	67,550	1,450,135	1,480,266	37,419	1,128,026	1,138,107	27,338
Settlement	-	18,613,862	18,613,862	-	19,093,738	19,093,738	-
Wheel Tax	65,399	691,105	736,309	20,195	681,227	634,708	66,714
CVET Agency	15	140,693	140,693	15	145,434	145,434	15
Sewer Collection	140	-	-	140	-	-	140
Financial Institution Tax	-	63,317	63,317	-	71,549	71,549	-
State Fines & Forfeitures	-	35	35	-	284	284	-
Infraction Judgements	1,756	9,613	10,617	752	11,855	10,722	1,885
Special Death Benefits	200	1,237	1,322	115	1,745	1,765	95
Sales Disclosure State Share	665	5,880	5,255	1,290	7,220	7,490	1,020
Coroners Training & Cont Ed	304	2,408	2,210	502	2,506	2,459	549
Interstate Compact State Share	-	438	375	63	375	375	63
Interstate Compact County Share	-	438	-	438	312	-	750
Mortgage Recording Fees State	488	2,792	2,865	415	2,328	2,438	305
Homestead Property Database	-	1	1	-	-	-	-
Sex and Violent Offend State	25	90	70	45	-	45	-
Child Restraint Violation Fine	-	-	-	-	50	50	-
Forrest Restoration	-	-	-	-	1,540	1,166	374
Inheritance Tax	421	-	-	421	-	-	421
Education Plate Fee	-	169	169	-	94	75	19
Riverboat Revenue Sharing	-	-	-	-	87	-	87
Innkeepers Tax Collections	130,286	104,497	89,230	145,553	110,786	95,380	160,959
LIT Certified Shares	-	4,225,156	4,225,156	-	4,312,969	4,312,969	-
LIT Public Safety	-	422,515	422,515	-	4,312,969	4,312,969	-
LIT Economic Development (EDIT)	1,190,156	1,267,545	2,068,846	388,855	1,294,724	1,683,274	305
City/Town Ordinance Violations	8,781	3,705	-	12,486	3,929	-	16,415
County IV-D Incentive	40,126	7,963	5,757	42,332	8,535	11,142	39,725
93.563Pros IVD Incent Post Oct	111,719	11,980	4,522	119,177	12,839	12,380	119,636
93.563ClerkIVD Incent Post Oct	48,194	7,963	12,237	43,920	8,535	6,016	46,439
Clerk Child Support Fund	539	322,803	321,376	1,966	220,582	220,304	2,244
CAGIT Distribution	13,660	-	10,949	2,711	-	-	2,711
Reassessment 2015	169,267	290,846	274,967	185,146	292,165	316,725	160,586
Correctional Facility	-	845,030	303,330	541,700	862,594	62,608	1,341,686
PSAP -LIT	224,539	422,665	355,097	292,107	431,297	427,772	295,632
Opioid Restricted Fund	-	-	-	-	85,135	-	85,135

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-21			12-31-21			12-31-22
Opioid Unrestricted Fund	-	-	-	-	36,486	-	36,486
Adult Probation Administrative	26,021	17,016	16,703	26,334	13,758	22,471	17,621
Veterans Honor Guard	2,846	700	-	3,546	800	200	4,146
Petty Cash - Sheriff Drug Buy	500	-	-	500	-	-	500
Lawson Restitution	-	1,475	-	1,475	1,965	-	3,440
Storage Units	12,104	47,543	43,231	16,416	59,728	230	75,914
911 Dispatch Center Project	(17,177)	17,177	-	-	-	-	-
Ems Donation Fund	4,054	1,455	3,164	2,345	1,475	1,093	2,727
Allen Hall-Paramedic Fund	1,215	-	-	1,215	-	-	1,215
CPR/Training	376	-	-	376	-	-	376
Owen County Road Sign Fund	3,466	150	3,608	8	75	8	75
Sprint/Nextel Rebanding	2,834	-	111	2,723	-	794	1,929
Document Fees	54,090	2,859	-	56,949	3,576	-	60,525
Dome Preservation	8,840	-	-	8,840	-	-	8,840
Homestead Credit Rebate	12,355	-	-	12,355	-	-	12,355
Jail Housing	309,873	100,954	264,941	145,886	205,401	84,190	267,097
Building Department	26,182	84,087	64,851	45,418	102,279	94,459	53,238
Investigator's OFC Space Rent	420	-	-	420	-	-	420
Food Registration Fund	8,395	7,639	5,925	10,109	210,670	85,382	135,397
Sheriff's Medical Reimb	1,482	2,697	-	4,179	402	-	4,581
Sheriff's Fuel Reimbursement	58,140	14,924	53,985	19,079	25,000	5,891	38,188
Extension Office Work Study	(1,688)	6,765	4,828	249	2,298	-	2,547
Future Building Fund	67,339	18,000	-	85,339	22,000	-	107,339
Courthouse Clock Tower	1,510	-	-	1,510	-	-	1,510
Veteran Memorial Wall	4,896	300	207	4,989	400	-	5,389
Commissioner Certif. Sale	15,751	3,500	-	19,251	-	4,078	15,173
Special Events Fees	700	350	-	1,050	-	250	800
Sheriff's Project Income	18,419	7,087	4,531	20,975	6,387	9,337	18,025
Vehicle Identification Number	7,420	2,930	-	10,350	4,170	-	14,520
Sex Offender Registry	5,847	765	-	6,612	800	-	7,412
Redevelopment Commission	213,737	-	213,737	-	-	-	-
Redevelopment General	358,797	2,205	1,602	359,400	5,813	396	364,817
Redevelopment Bond	28	170,750	170,750	28	171,377	171,375	30
Redevelopment Capital	562,570	200,191	170,750	592,011	208,397	171,375	629,033
Veteran Park Project	114	-	-	114	-	-	114
Sheriff's Tax Warrant	28,298	2,903	29,010	2,191	4,081	-	6,272
Abatement Fee Distribution	-	11,968	-	11,968	-	11,968	-
County Ordinance Violations	25	-	-	25	-	-	25
COVID Emergency Preparedness	(2,287)	-	(2,287)	-	-	-	-
COVID IN Criminal Justice Inst	(14,134)	19,924	13,790	(8,000)	12,218	4,218	-
COVID Clinic	52,485	46,611	99,096	-	-	-	-
COVID Tobacco	12,504	-	-	12,504	-	-	12,504
COVID Owen County	175,594	2,430	80,467	97,557	-	97,557	-
American Rescue Plan Grant	-	2,015,503	2,500	2,013,003	2,058,743	1,248,701	2,823,045
American Rescue Plan Interest	-	-	-	-	1,248,701	1,248,701	-
Community Crossing Grant	-	94,151	94,151	-	-	-	-
Comm Cross Grant 19	(448,943)	-	-	(448,943)	-	-	(448,943)

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Community Corrections St. Grnt	120	-	120	-	-	-	-
Cops Fast Grant Equipment	1,885	-	797	1,088	-	-	1,088
Owen Co Reg Sewer District	996	-	-	996	-	-	996
Community Foundation Grant	502	-	-	502	-	-	502
Drug Court	14,070	10,000	11,915	12,155	-	-	12,155
Homeland Security	22,130	-	216	21,914	-	-	21,914
Car Camera Fund	395	-	-	395	-	-	395
Emergency Management Fund	1,253	-	-	1,253	-	-	1,253
Public Safety Foundation	(79)	216	-	137	-	-	137
COURT GUARDIANSHIP PROGRAM	34,221	57,362	58,863	32,720	68,186	59,613	41,293
GAL/CASA Capacity Grant	-	19,229	16,500	2,729	9,215	13,724	(1,780)
EDS#D25-17-547 JDI	4,893	-	-	4,893	-	-	4,893
2016 COURT INTERPRETER GRANT	850	-	850	-	-	-	-
Stop Violence Against Women	(9,013)	24,475	14,586	876	15,137	19,549	(3,536)
15wFax/Stop Grant	2,800	-	2,800	-	-	-	-
JDAI 17-18	1,718	-	-	1,718	-	-	1,718
Homeland Security CEMP	17,800	36,391	-	54,191	18,391	-	72,582
GED Foundation Grant	321	500	-	821	-	-	821
CC Grant FT 19	(2,412)	4,906	2,494	-	-	-	-
Comm Corr State Grant 2022	11,133	32,273	43,406	-	385,628	383,675	1,953
Court Reform Grant	4,000	-	4,000	-	-	-	-
CASA Advertising Grant	4,300	-	1,500	2,800	-	1,437	1,363
JDAI 19-20	8,705	1,736	10,441	-	-	-	-
Emergency Prepare Health 2020	5,849	-	-	5,849	-	-	5,849
Justice Partners Addictions	94,568	-	46,411	48,157	66,367	38,272	76,252
PSC Grant	10,000	10,000	10,000	10,000	-	10,000	-
Pretrial Grant	24,718	27,000	43,654	8,064	41,600	37,069	12,595
JDAI 20-21	25,152	25,542	21,367	29,327	-	29,327	-
Emergency Prepare 20-21	(10,064)	23,273	17,214	(4,005)	-	-	(4,005)
Comm Corrections Grant 2023	-	385,628	377,424	8,204	-	7,260	944
PHEP 21-22	-	11,000	10,719	281	14,000	28,713	(14,432)
Immunization & Vaccines-COVID	-	24,312	19,791	4,521	283,482	147,578	140,425
SARS-CoV-2	-	100,000	69,498	30,502	-	32,319	(1,817)
COVID Vaccine Reimbursement	-	48,799	3,732	45,067	331,077	225,779	150,365
American Rescue Plan Act	-	8,330	5,000	3,330	-	-	3,330
Hazard Mitigation Grant-051734	-	-	8,114	(8,114)	-	10,176	(18,290)
Community Cross '21	-	859,563	857,273	2,290	-	2,290	-
EMPG COMPETITIVE GRANT	-	-	-	-	36,240	40,000	(3,760)
PHEP	-	-	-	-	25,000	1,744	23,256
Totals	\$ 8,749,060	\$ 53,349,429	\$ 50,143,761	\$ 11,954,728	\$ 62,188,704	\$ 56,700,809	\$ 17,442,623

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

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collection/Other Services	\$ 786,362	\$ 637,570	\$ 786,362	\$ 637,570
Inmate Trust	24,517	171,079	158,584	37,012
Prosecutor Leaf Account	4,267	3,392	1,144	6,515
COMMISSARY	93,460	141,638	170,640	64,458
Clerk Trust Fund	459,868	1,482,256	1,444,602	497,522
General Fund	1,595,035	8,581,522	6,134,581	4,041,976
DNR Timber Sales	-	57,515	36,101	21,414
County Attorney Fees	2,297	265	140	2,422
Accident Report	3,726	1,038	-	4,764
LIT-Economic Development	951,030	1,223,357	883,543	1,290,844
Clerk's Records Perpetuation	57,248	8,289	734	64,803
Community Corrections	120,847	141,697	167,161	95,383
Community Transition Program	16,959	-	-	16,959
Sales Disclosure County Share	29,476	6,310	-	35,786
Cumulative Bridge	305,294	606,837	557,591	354,540
Cumulative Capital / Development	359,125	147,769	190,248	316,646
Drug Free Community	25,695	16,972	29,379	13,288
Emergency Medical Services	1,478,883	1,608,995	1,890,224	1,197,654
Emerg Planning/Right To Know	24,085	3,035	1,361	25,759
Recorder Enhanced Access Fund	95,660	28,933	12,347	112,246
Firearms Training	94,592	31,710	22,624	103,678
Health	45,424	130,229	147,679	27,974
ID Security Protection	34,665	3,506	-	38,171
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	4,074	33,983	40,572	(2,515)
Local Road & Street	341,254	1,164,537	899,983	605,808
LIT Public Safety (Sheriff)	279,386	3,548,002	3,269,319	558,069
MVH Restricted	506,582	1,587,025	1,598,171	495,436
Motor Vehicle Highway	372,042	1,759,017	1,667,447	463,612
Auditor Endorsement Fees Fund	28,783	18,220	-	47,003
Recorder Perpetuation Fund	211,161	74,711	186,840	99,032
Riverboat	247,282	68,144	117,739	197,687
Sheriff Process Fee/Retirement	11,432	3,089	-	14,521
Sheriff Pension Holding	10,827	7,259	-	18,086
Suppl Public Defender Ser	294,902	25,588	-	320,490
Surplus Tax	77,687	36,107	38,214	75,580
Surveyors Corner Perpetuation	127,327	17,530	9,536	135,321
Tax Sale Redemption	33,255	126,414	139,062	20,607
Tax Sale Surplus	831,260	238,878	536,984	533,154
Tobacco Settle Local Hlth Dept	36,025	16,536	37,934	14,627
CASA	212,206	26,984	22,707	216,483
Election/Registration	72,570	44,164	68,788	47,946
Auditor's Ineligible Deduct	13,221	-	-	13,221
Elected Officials Train Fund	26,439	3,506	364	29,581
Statewide 911 (Dispatch)	136,746	363,123	271,964	227,905
CAGIT - PTRC	27,674	-	-	27,674
Juvenile Adjustment Informal	405	-	405	-

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Supp. Adult Prob. User Fees	74,649	80,417	48,377	106,689
Supp. Juvenile Prob. User Fees	16,808	3,667	2,708	17,767
Alternative Dispute Resolution	6,705	2,155	-	8,860
County User Fee	100,779	15,824	21,471	95,132
Jury Pay Fund	13,348	3,153	-	16,501
EMS Rescue Fund	42,805	450	11,930	31,325
K-9	9,384	14,200	21,564	2,020
Technology	30	-	-	30
Donation Fund Crthouse Lights	4,152	75	-	4,227
Payroll Clearing	(524,463)	2,253,559	1,729,096	-
Payroll Health Benefit	27,338	1,078,287	1,116,514	(10,889)
Settlement	-	20,120,322	20,120,322	-
Wheel Tax	66,714	673,765	621,886	118,593
CVET Agency	15	151,143	151,123	35
Sewer Collection	140	-	-	140
Financial Institution Tax	-	61,540	61,540	-
State Fines & Forfeitures	-	100	-	100
Infraction Judgements	1,885	6,195	6,977	1,103
Special Death Benefits	95	1,285	1,195	185
Sales Disclosure State Share	1,020	6,320	6,410	930
Coroners Training & Cont Ed	549	2,655	2,949	255
Interstate Compact State Share	63	250	313	-
Interstate Compact County Share	750	250	-	1,000
Mortgage Recording Fees State	305	1,790	1,825	270
Child Restraint Violation Fine	-	50	50	-
Forrest Restoration	374	-	374	-
Inheritance Tax	421	-	-	421
Education Plate Fee	19	56	75	-
Riverboat Revenue Sharing	87	53,167	-	53,254
Innkeepers Tax Collections	160,959	105,080	95,380	170,659
LIT Certified Shares	-	5,695,505	5,695,505	-
LIT Public Safety	-	4,669,384	4,669,384	-
LIT Economic Development (EDIT)	305	1,550,851	1,550,851	305
City/Town Ordinance Violations	16,415	3,341	-	19,756
County IV-D Incentive	39,725	9,404	9,395	39,734
93.563Pros IVD Incent Post Oct	119,636	14,148	5,362	128,422
93.563ClerkIVD Incent Post Oct	46,439	9,404	6,065	49,778
Clerk Child Support Fund	2,244	216,849	215,170	3,923
CAGIT Distribution	2,711	-	4,869	(2,158)
Reassessment 2015	160,586	359,145	317,447	202,284
Correctional Facility	1,341,686	891,009	208,583	2,024,112
PSAP -LIT	295,632	516,951	428,269	384,314
Opioid Restricted Fund	85,135	24,613	17,066	92,682
Opioid Unrestricted Fund	36,486	6,529	-	43,015
Adult Probation Administrative	17,621	11,215	13,084	15,752
Veterans Honor Guard	4,146	525	180	4,491
Petty Cash - Sheriff Drug Buy	500	-	-	500

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Lawson Restitution	3,440	750	-	4,190
Storage Units	75,914	56,935	8,326	124,523
Ems Donation Fund	2,727	960	1,584	2,103
Allen Hall-Paramedic Fund	1,215	-	-	1,215
CPR/Training	376	120	169	327
Owen County Road Sign Fund	75	475	475	75
Sprint/Nextel Rebanding	1,929	-	83	1,846
Document Fees	60,525	2,826	-	63,351
Dome Preservation	8,840	-	-	8,840
Homestead Credit Rebate	12,355	-	-	12,355
Jail Housing	267,097	10,087	11,606	265,578
Building Department	53,238	106,179	125,178	34,239
Investigator's OFC Space Rent	420	-	-	420
Food Registration Fund	135,397	112,191	153,102	94,486
Sheriff's Medical Reimb	4,581	-	-	4,581
Sheriff's Fuel Reimbursement	38,188	9,910	-	48,098
Extension Office Work Study	2,547	4,908	-	7,455
Future Building Fund	107,339	30,000	-	137,339
Siren Project Fund	-	9,750	-	9,750
Courthouse Clock Tower	1,510	-	-	1,510
Veteran Memorial Wall	5,389	300	470	5,219
Commissioner Certif. Sale	15,173	-	-	15,173
Special Events Fees	800	100	-	900
Sheriff's Project Income	18,025	9,436	5,565	21,896
Vehicle Identification Number	14,520	2,560	-	17,080
Sex Offender Registry	7,412	330	-	7,742
Redevelopment General	364,817	11,640	83,658	292,799
Redevelopment Bond	30	168,449	168,449	30
Redevelopment Capital	629,033	232,304	166,875	694,462
Veteran Park Project	114	100	-	214
Sheriff's Tax Warrant	6,272	2,846	-	9,118
County Ordinance Violations	25	-	-	25
COVID Emergency Preparedness	-	2,756	-	2,756
COVID Tobacco	12,504	1,250	-	13,754
American Rescue Plan Grant	2,823,045	171,308	1,499,885	1,494,468
American Rescue Plan Interest	-	1,499,885	1,499,885	-
Comm Cross Grant 19	(448,943)	448,943	-	-
Cops Fast Grant Equipment	1,088	-	-	1,088
Owen Co Reg Sewer District	996	-	-	996
Community Foundation Grant	502	-	-	502
Drug Court	12,155	-	-	12,155
Homeland Security	21,914	-	-	21,914
Car Camera Fund	395	-	-	395
Emergency Management Fund	1,253	-	-	1,253
Public Safety Foundation	137	-	-	137
COURT-GUARDIANSHIP PROGRAM	41,293	-	61,411	(20,118)

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GAL/CASA Capacity Grant	(1,780)	-	-	(1,780)
EDS#D25-17-547 JDI	4,893	-	-	4,893
Stop Violence Against Women	(3,536)	-	-	(3,536)
JDAI 17-18	1,718	-	-	1,718
Homeland Security CEMP	72,582	-	72,582	-
GED Foundation Grant	821	-	-	821
CC Grant FT 19	1,953	33,550	35,445	58
Court Reform Grant	-	9,077	-	9,077
CASA Advertising Grant	1,363	-	-	1,363
Emergency Prepare Health 2020	5,849	-	-	5,849
Justice Partners Addictions	76,252	60,412	113,887	22,777
Pretrial Grant	12,595	41,966	40,618	13,943
Emergency Prepare 20-21	(4,005)	-	-	(4,005)
Comm Corrections Grant 2023	944	384,684	353,027	32,601
PHEP 21-22	(14,432)	-	-	(14,432)
Immunization & Vaccines-COVID	140,425	5,000	146,025	(600)
SARS-CoV-2	(1,817)	-	-	(1,817)
COVID Vaccine Reimbursement	150,365	19,378	151,558	18,185
American Rescue Plan Act	3,330	-	-	3,330
Hazard Mitigation Grant-051734	(18,290)	19,457	1,167	-
EMPG COMPETITIVE GRANT	(3,760)	3,760	-	-
PHEP	23,256	-	23,256	-
Community Crossing 22-2	-	967,438	967,438	-
PHEP 23-24 Grant	-	3,501	19,629	(16,128)
CCMG 2023-01	-	1,122,237	1,099,766	22,471
School Liaison Program	-	9,201	36,344	(27,143)
Totals	<u>\$ 17,442,623</u>	<u>\$ 68,388,318</u>	<u>\$ 65,551,846</u>	<u>\$ 20,279,095</u>

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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).

Penalties. Amounts received from late payment fees.

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 statements. 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.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 statements. 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.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

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

Note 7. Negative Receipts and Disbursements

The financial statements contain some receipts and/or disbursements which appear as negative entries. This was a result of adjustments that were not corrected at year end.

Note 8. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. These were due to expenditures exceeding revenues and reimbursable grants.



OTHER INFORMATION



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

	After Settlement Collection/Other Services	Inmate Trust	Owen County Prosecutor Leaf Account	Jail Commissary	Clerk Trust Fund	General Fund	County Attorney Fees	Accident Report
Cash and investments - beginning	\$ 910,462	\$ 28,138	\$ 28,682	\$ 61,573	\$ 421,936	\$ (6,484)	\$ -	\$ 2,266
Receipts:								
Taxes	786,016	-	-	-	-	2,849,479	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	43,946	-	-
Charges for services	-	324,364	-	283,867	-	126,368	-	-
Fines and forfeits	-	-	-	-	1,736,951	-	-	-
Other receipts	-	-	690	-	-	3,402,535	-	700
Total receipts	786,016	324,364	690	283,867	1,736,951	6,422,328	-	700
Disbursements:								
Personal services	-	-	-	-	-	4,022,112	-	-
Supplies	-	-	-	-	-	133,157	-	-
Other services and charges	-	-	-	-	-	1,344,411	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	26,461	-	-
Other disbursements	910,462	319,918	16,271	229,258	1,627,195	-	-	-
Total disbursements	910,462	319,918	16,271	229,258	1,627,195	5,526,141	-	-
Excess (deficiency) of receipts over (under) disbursements	(124,446)	4,446	(15,581)	54,609	109,756	896,187	-	700
Cash and investments - ending	\$ 786,016	\$ 32,584	\$ 13,101	\$ 116,182	\$ 531,692	\$ 889,703	\$ -	\$ 2,966

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

	LIT-Economic Development	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 53,035	\$ 43,555	\$ 16,960	\$ 959	\$ 18,000	\$ 16,756	\$ 74,145
Receipts:								
Taxes	-	-	-	-	-	-	-	394,179
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	6,079
Charges for services	-	-	-	-	-	-	-	10,396
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	10,231	189,595	-	52	-	5,880	85,058
Total receipts	-	10,231	189,595	-	52	-	5,880	495,712
Disbursements:								
Personal services	-	6,166	90,175	-	-	-	-	-
Supplies	-	-	494	-	-	-	-	117,536
Other services and charges	-	1,900	50,824	1	1,011	18,000	380	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	260,700
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	8,066	141,493	1	1,011	18,000	380	378,236
Excess (deficiency) of receipts over (under) disbursements	-	2,165	48,102	(1)	(959)	(18,000)	5,500	117,476
Cash and investments - ending	\$ -	\$ 55,200	\$ 91,657	\$ 16,959	\$ -	\$ -	\$ 22,256	\$ 191,621

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

	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund	Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 196,360	\$ 30,150	\$ 672,136	\$ 18,313	\$ 72,324	\$ 68,239	\$ 80,463	\$ 25,946
Receipts:								
Taxes	119,927	-	596,847	-	-	-	65,077	-
Licenses and permits	-	-	-	-	-	-	17,062	-
Intergovernmental receipts	1,850	-	9,205	-	-	-	1,004	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	300	27,622	880,618	3,161	25,925	14,313	-	4,618
Total receipts	122,077	27,622	1,486,670	3,161	25,925	14,313	83,143	4,618
Disbursements:								
Personal services	-	31,589	1,108,573	-	-	-	100,669	-
Supplies	-	-	99,692	-	-	10,220	2,000	-
Other services and charges	46,201	-	260,379	-	10,951	560	125	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,529	-	-	12,595	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	46,201	31,589	1,470,173	-	10,951	23,375	102,794	-
Excess (deficiency) of receipts over (under) disbursements	75,876	(3,967)	16,497	3,161	14,974	(9,062)	(19,651)	4,618
Cash and investments - ending	\$ 272,236	\$ 26,183	\$ 688,633	\$ 21,474	\$ 87,298	\$ 59,177	\$ 60,812	\$ 30,564

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

	Levy Excess	Local Health Maintenance	Local Road & Street	LIT Public Safety (Sheriff)	MVH Restricted	Motor Vehicle Highway	Auditor Endorsement Fees Fund	Rainy Day
Cash and investments - beginning	\$ 2,982	\$ 34,845	\$ 357,812	\$ -	\$ 127,513	\$ (62,095)	\$ 5,483	\$ 3,994
Receipts:								
Taxes	-	-	633,842	-	-	-	-	-
Licenses and permits	-	-	-	-	-	945	-	-
Intergovernmental receipts	-	-	-	-	1,463,393	1,463,393	-	-
Charges for services	-	-	-	-	26,673	9,080	20,215	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	34,245	477,343	-	3,443	108,473	135	-
Total receipts	-	34,245	1,111,185	-	1,493,509	1,581,891	20,350	-
Disbursements:								
Personal services	-	49,035	-	-	829,067	516,877	2,503	-
Supplies	-	-	1,138,295	-	206,467	337,357	-	-
Other services and charges	-	4,448	7,360	-	151,277	293,726	8,927	3,994
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	364,370	227,058	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	53,483	1,145,655	-	1,551,181	1,375,018	11,430	3,994
Excess (deficiency) of receipts over (under) disbursements	-	(19,238)	(34,470)	-	(57,672)	206,873	8,920	(3,994)
Cash and investments - ending	\$ 2,982	\$ 15,607	\$ 323,342	\$ -	\$ 69,841	\$ 144,778	\$ 14,403	\$ -

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

	Recorder Perpetuation Fund	Riverboat	Sheriff Process Fee/Retirement	Sheriff Pension Holding	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 195,495	\$ 417,728	\$ 6,519	\$ 38,391	\$ 291,294	\$ 57,144	\$ 93,288	\$ 17,602
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	94,549	130,658	1,761	7,803	39,099	33,046	23,070	20,482
Total receipts	94,549	130,658	1,761	7,803	39,099	33,046	23,070	20,482
Disbursements:								
Personal services	6,240	725	-	42,630	-	-	-	-
Supplies	-	1,290	-	-	-	-	-	-
Other services and charges	46,140	287,126	-	-	44,420	22,235	-	23,695
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	52,380	289,141	-	42,630	44,420	22,235	-	23,695
Excess (deficiency) of receipts over (under) disbursements	42,169	(158,483)	1,761	(34,827)	(5,321)	10,811	23,070	(3,213)
Cash and investments - ending	\$ 237,664	\$ 259,245	\$ 8,280	\$ 3,564	\$ 285,973	\$ 67,955	\$ 116,358	\$ 14,389

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

	Tax Sale Surplus	Tobacco Settle Local Hlth Dept	CASA	Election / Registration	Auditor's Ineligible Deduct	Elected Officials Train Fund	Statewide 911 (Dispatch)	CAGIT - PTRC
Cash and investments - beginning	\$ 278,392	\$ 19,675	\$ 195,953	\$ 79,231	\$ 11,621	\$ 18,974	\$ 19,367	\$ 27,674
Receipts:								
Taxes	-	-	-	67,866	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,047	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	894,767	16,921	25,855	1,502	1,600	4,618	466,552	-
Total receipts	894,767	16,921	25,855	70,415	1,600	4,618	466,552	-
Disbursements:								
Personal services	-	-	1,500	32,162	-	-	433,659	-
Supplies	-	4,366	56	99	-	-	-	-
Other services and charges	300,452	4,607	4,555	15,504	-	144	1,459	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	300,452	8,973	6,111	47,765	-	144	435,118	-
Excess (deficiency) of receipts over (under) disbursements	594,315	7,948	19,744	22,650	1,600	4,474	31,434	-
Cash and investments - ending	\$ 872,707	\$ 27,623	\$ 215,697	\$ 101,881	\$ 13,221	\$ 23,448	\$ 50,801	\$ 27,674

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

	Juvenile Adjustment Informal	Supp. Adult Prob. User Fees	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	Jury Pay Fund	EMS Rescue Fund	K-9
Cash and investments - beginning	\$ -	\$ 122,737	\$ 14,895	\$ 5,255	\$ 117,079	\$ 10,767	\$ 1,796	\$ 3,897
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	405	130,106	940	1,940	15,028	1,222	6,400	12,800
Total receipts	405	130,106	940	1,940	15,028	1,222	6,400	12,800
Disbursements:								
Personal services	-	94,280	-	-	-	-	-	-
Supplies	-	1,323	337	-	8,584	-	-	-
Other services and charges	-	33,588	-	-	16,064	-	5,591	3,869
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	99	-	-	785
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	129,191	337	-	24,747	-	5,591	4,654
Excess (deficiency) of receipts over (under) disbursements	405	915	603	1,940	(9,719)	1,222	809	8,146
Cash and investments - ending	\$ 405	\$ 123,652	\$ 15,498	\$ 7,195	\$ 107,360	\$ 11,989	\$ 2,605	\$ 12,043

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

	Technology	Sheriff Dept. Donation Fund	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency	Sewer Collection
Cash and investments - beginning	\$ 30	\$ 4,415	\$ (524,646)	\$ 67,550	\$ -	\$ 65,399	\$ 15	\$ 140
Receipts:								
Taxes	-	-	-	-	18,613,785	691,105	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,553,872	1,450,135	77	-	140,693	-
Total receipts	-	-	1,553,872	1,450,135	18,613,862	691,105	140,693	-
Disbursements:								
Personal services	-	-	1,553,754	1,480,266	-	-	-	-
Supplies	-	260	-	-	-	-	-	-
Other services and charges	-	203	-	-	18,613,862	736,309	140,693	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	463	1,553,754	1,480,266	18,613,862	736,309	140,693	-
Excess (deficiency) of receipts over (under) disbursements	-	(463)	118	(30,131)	-	(45,204)	-	-
Cash and investments - ending	\$ 30	\$ 3,952	\$ (524,528)	\$ 37,419	\$ -	\$ 20,195	\$ 15	\$ 140

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

	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Interstate Compact County Share
Cash and investments - beginning	\$ -	\$ -	\$ 1,756	\$ 200	\$ 665	\$ 304	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	63,317	35	9,613	1,237	5,880	2,408	438	438
Total receipts	63,317	35	9,613	1,237	5,880	2,408	438	438
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	63,317	35	10,617	1,322	5,255	2,210	375	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	63,317	35	10,617	1,322	5,255	2,210	375	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,004)	(85)	625	198	63	438
Cash and investments - ending	\$ -	\$ -	\$ 752	\$ 115	\$ 1,290	\$ 502	\$ 63	\$ 438

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

	Mortgage Recording Fees State	Homestead Property Database	Sex and Violent Offend State	Child Restraint Violation Fine	Forrest Restoration	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 488	\$ -	\$ 25	\$ -	\$ -	\$ 421	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,792	1	90	-	-	-	169	-
Total receipts	2,792	1	90	-	-	-	169	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,865	1	70	-	-	-	169	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,865	1	70	-	-	-	169	-
Excess (deficiency) of receipts over (under) disbursements	(73)	-	20	-	-	-	-	-
Cash and investments - ending	\$ 415	\$ -	\$ 45	\$ -	\$ -	\$ 421	\$ -	\$ -

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

	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	City/Town Ordinance Violations	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct
Cash and investments - beginning	\$ 130,286	\$ -	\$ -	\$ 1,190,156	\$ 8,781	\$ 40,126	\$ 111,719	\$ 48,194
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	104,497	4,225,156	422,515	1,267,545	3,705	7,963	11,980	7,963
Total receipts	104,497	4,225,156	422,515	1,267,545	3,705	7,963	11,980	7,963
Disbursements:								
Personal services	-	-	-	738,253	-	-	-	-
Supplies	-	-	-	65,377	-	-	-	-
Other services and charges	89,230	4,225,156	422,515	976,631	-	5,757	4,522	12,237
Debt service - principal and interest	-	-	-	161,004	-	-	-	-
Capital outlay	-	-	-	127,581	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	89,230	4,225,156	422,515	2,068,846	-	5,757	4,522	12,237
Excess (deficiency) of receipts over (under) disbursements	15,267	-	-	(801,301)	3,705	2,206	7,458	(4,274)
Cash and investments - ending	\$ 145,553	\$ -	\$ -	\$ 388,855	\$ 12,486	\$ 42,332	\$ 119,177	\$ 43,920

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

	Clerk Child Support Fund	CAGIT Distribution	Reassessment 2015	Correctional Facility	PSAP -LIT	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative
Cash and investments - beginning	\$ 539	\$ 13,660	\$ 169,267	\$ -	\$ 224,539	\$ -	\$ -	\$ 26,021
Receipts:								
Taxes	-	-	281,690	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,344	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	322,803	-	-	-	-	-	-	-
Other receipts	-	-	4,812	845,030	422,665	-	-	17,016
Total receipts	322,803	-	290,846	845,030	422,665	-	-	17,016
Disbursements:								
Personal services	-	-	98,433	68,307	61,138	-	-	16,699
Supplies	-	-	-	358	3,906	-	-	-
Other services and charges	-	10,949	176,445	234,665	171,345	-	-	4
Debt service - principal and interest	-	-	-	-	101,531	-	-	-
Capital outlay	-	-	89	-	-	-	-	-
Other disbursements	321,376	-	-	-	17,177	-	-	-
Total disbursements	321,376	10,949	274,967	303,330	355,097	-	-	16,703
Excess (deficiency) of receipts over (under) disbursements	1,427	(10,949)	15,879	541,700	67,568	-	-	313
Cash and investments - ending	\$ 1,966	\$ 2,711	\$ 185,146	\$ 541,700	\$ 292,107	\$ -	\$ -	\$ 26,334

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

	Veterans Honor Guard	Petty Cash - Sheriff Drug Buy	Lawson Restitution	Storage Units	911 Dispatch Center Project	Ems Donation Fund	Allen Hall-Paramedic Fund	CPR/Training
Cash and investments - beginning	\$ 2,846	\$ 500	\$ -	\$ 12,104	\$ (17,177)	\$ 4,054	\$ 1,215	\$ 376
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	700	-	1,475	47,543	17,177	1,455	-	-
Total receipts	700	-	1,475	47,543	17,177	1,455	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	8,086	-	3,164	-	-
Debt service - principal and interest	-	-	-	35,145	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	43,231	-	3,164	-	-
Excess (deficiency) of receipts over (under) disbursements	700	-	1,475	4,312	17,177	(1,709)	-	-
Cash and investments - ending	\$ 3,546	\$ 500	\$ 1,475	\$ 16,416	\$ -	\$ 2,345	\$ 1,215	\$ 376

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

	Owen County Road Sign Fund	Sprint/Nextel Rebanding	Document Fees	Dome Preservation	Homestead Credit Rebate	Jail Housing	Building Department	Investigator's OFC Space Rent
Cash and investments - beginning	\$ 3,466	\$ 2,834	\$ 54,090	\$ 8,840	\$ 12,355	\$ 309,873	\$ 26,182	\$ 420
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	300	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	150	-	2,859	-	-	100,954	83,787	-
Total receipts	150	-	2,859	-	-	100,954	84,087	-
Disbursements:								
Personal services	-	-	-	-	-	-	48,369	-
Supplies	3,608	-	-	-	-	142	121	-
Other services and charges	-	111	-	-	-	245,814	16,009	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	18,985	352	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	3,608	111	-	-	-	264,941	64,851	-
Excess (deficiency) of receipts over (under) disbursements	(3,458)	(111)	2,859	-	-	(163,987)	19,236	-
Cash and investments - ending	\$ 8	\$ 2,723	\$ 56,949	\$ 8,840	\$ 12,355	\$ 145,886	\$ 45,418	\$ 420

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

	Food Registration Fund	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund	Courthouse Clock Tower	Veteran Memorial Wall	Commissioner Certif. Sale
Cash and investments - beginning	\$ 8,395	\$ 1,482	\$ 58,140	\$ (1,688)	\$ 67,339	\$ 1,510	\$ 4,896	\$ 15,751
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,639	2,697	14,924	6,765	18,000	-	300	3,500
Total receipts	7,639	2,697	14,924	6,765	18,000	-	300	3,500
Disbursements:								
Personal services	-	-	-	4,828	-	-	-	-
Supplies	4,000	-	53,985	-	-	-	-	-
Other services and charges	1,925	-	-	-	-	-	207	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5,925	-	53,985	4,828	-	-	207	-
Excess (deficiency) of receipts over (under) disbursements	1,714	2,697	(39,061)	1,937	18,000	-	93	3,500
Cash and investments - ending	\$ 10,109	\$ 4,179	\$ 19,079	\$ 249	\$ 85,339	\$ 1,510	\$ 4,989	\$ 19,251

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

	Special Events Fees	Sheriff's Project Income	Vehicle Identification Number	Sex Offender Registry	Redevelopment Commission	Redevelopment General	Redevelopment Bond	Redevelopment Capital
Cash and investments - beginning	\$ 700	\$ 18,419	\$ 7,420	\$ 5,847	\$ 213,737	\$ 358,797	\$ 28	\$ 562,570
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	350	7,087	2,930	765	-	2,205	170,750	200,191
Total receipts	350	7,087	2,930	765	-	2,205	170,750	200,191
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	2,160	-	-	-	-	-	-
Other services and charges	-	1,560	-	-	213,737	1,602	170,750	170,750
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	811	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	4,531	-	-	213,737	1,602	170,750	170,750
Excess (deficiency) of receipts over (under) disbursements	350	2,556	2,930	765	(213,737)	603	-	29,441
Cash and investments - ending	\$ 1,050	\$ 20,975	\$ 10,350	\$ 6,612	\$ -	\$ 359,400	\$ 28	\$ 592,011

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

	Veteran Park Project	Sheriff's Tax Warrant	Abatement Fee Distribution	County Ordinance Violations	COVID Emergency Preparedness	IN Criminal Justice Inst	COVID Clinic	COVID Tabacco
Cash and investments - beginning	\$ 114	\$ 28,298	\$ -	\$ 25	\$ (2,287)	\$ (14,134)	\$ 52,485	\$ 12,504
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,903	11,968	-	-	19,924	46,611	-
Total receipts	-	2,903	11,968	-	-	19,924	46,611	-
Disbursements:								
Personal services	-	29,010	-	-	-	-	3,118	-
Supplies	-	-	-	-	-	13,790	3,065	-
Other services and charges	-	-	-	-	(2,287)	-	92,913	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	29,010	-	-	(2,287)	13,790	99,096	-
Excess (deficiency) of receipts over (under) disbursements	-	(26,107)	11,968	-	2,287	6,134	(52,485)	-
Cash and investments - ending	\$ 114	\$ 2,191	\$ 11,968	\$ 25	\$ -	\$ (8,000)	\$ -	\$ 12,504

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

	COVID Owen County	American Rescue Plan Grant	American Rescue Plan Interest	Community Crossing Grant	Comm Cross Grant 19	Community Corrections St. Grnt	Cops Fast Grant Equipment	Owen Co Reg Sewer District
Cash and investments - beginning	\$ 175,594	\$ -	\$ -	\$ -	\$ (448,943)	\$ 120	\$ 1,885	\$ 996
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,430	2,015,503	-	94,151	-	-	-	-
Total receipts	2,430	2,015,503	-	94,151	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	77,716	-	-	-	-	-	797	-
Other services and charges	2,751	2,500	-	-	-	120	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	94,151	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	80,467	2,500	-	94,151	-	120	797	-
Excess (deficiency) of receipts over (under) disbursements	(78,037)	2,013,003	-	-	-	(120)	(797)	-
Cash and investments - ending	\$ 97,557	\$ 2,013,003	\$ -	\$ -	\$ (448,943)	\$ -	\$ 1,088	\$ 996

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

	Community Foundation Grant	Drug Court	Homeland Security	Car Camera Fund	Emergency Management Fund	Public Safety Foundation	COURT GUARDIANSHIP PROGRAM	GAL/CASA Capacity Grant
Cash and investments - beginning	\$ 502	\$ 14,070	\$ 22,130	\$ 395	\$ 1,253	\$ (79)	\$ 34,221	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	10,000	-	-	-	216	57,362	19,229
Total receipts	-	10,000	-	-	-	216	57,362	19,229
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	11,915	216	-	-	-	58,863	16,500
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	11,915	216	-	-	-	58,863	16,500
Excess (deficiency) of receipts over (under) disbursements	-	(1,915)	(216)	-	-	216	(1,501)	2,729
Cash and investments - ending	\$ 502	\$ 12,155	\$ 21,914	\$ 395	\$ 1,253	\$ 137	\$ 32,720	\$ 2,729

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

	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Violence Against Women	15wFax/Stop Grant	JDAI 17-18	Homeland Security CEMP	GED Foundation Grant	CC Grant FT 19
Cash and investments - beginning	\$ 4,893	\$ 850	\$ (9,013)	\$ 2,800	\$ 1,718	\$ 17,800	\$ 321	\$ (2,412)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	24,475	-	-	36,391	500	4,906
Total receipts	-	-	24,475	-	-	36,391	500	4,906
Disbursements:								
Personal services	-	-	610	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	850	13,976	-	-	-	-	2,494
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,800	-	-	-	-
Total disbursements	-	850	14,586	2,800	-	-	-	2,494
Excess (deficiency) of receipts over (under) disbursements	-	(850)	9,889	(2,800)	-	36,391	500	2,412
Cash and investments - ending	\$ 4,893	\$ -	\$ 876	\$ -	\$ 1,718	\$ 54,191	\$ 821	\$ -

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

	Comm Corr State Grant 2022	Court Reform Grant	CASA Advertising Grant	JDAI 19-20	Emergency Prepare Health 2020	Justice Partners Additions	PSC Grant	Pretrial Grant
Cash and investments - beginning	\$ 11,133	\$ 4,000	\$ 4,300	\$ 8,705	\$ 5,849	\$ 94,568	\$ 10,000	\$ 24,718
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	32,273	-	-	1,736	-	-	10,000	27,000
Total receipts	32,273	-	-	1,736	-	-	10,000	27,000
Disbursements:								
Personal services	31,185	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	12,221	4,000	1,500	9,141	-	46,411	10,000	43,642
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,300	-	-	-	12
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	43,406	4,000	1,500	10,441	-	46,411	10,000	43,654
Excess (deficiency) of receipts over (under) disbursements	(11,133)	(4,000)	(1,500)	(8,705)	-	(46,411)	-	(16,654)
Cash and investments - ending	\$ -	\$ -	\$ 2,800	\$ -	\$ 5,849	\$ 48,157	\$ 10,000	\$ 8,064

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

	JDAI 20-21	Emergency Prepare 20-21	Comm Corrections Grant 2023	PHEP 21-22	Immunization & Vaccines-COVID	SARS-CoV-2	COVID Vaccine Reimbursement	American Rescue Plan Act
Cash and investments - beginning	\$ 25,152	\$ (10,064)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	25,542	23,273	385,628	11,000	24,312	100,000	48,799	8,330
Total receipts	25,542	23,273	385,628	11,000	24,312	100,000	48,799	8,330
Disbursements:								
Personal services	-	1,058	294,067	1,383	136	1,031	-	-
Supplies	392	8,788	1,756	2,000	5,401	5,415	136	-
Other services and charges	20,975	7,368	81,601	7,336	14,254	63,052	2,313	5,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,283	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	21,367	17,214	377,424	10,719	19,791	69,498	3,732	5,000
Excess (deficiency) of receipts over (under) disbursements	4,175	6,059	8,204	281	4,521	30,502	45,067	3,330
Cash and investments - ending	\$ 29,327	\$ (4,005)	\$ 8,204	\$ 281	\$ 4,521	\$ 30,502	\$ 45,067	\$ 3,330

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

	Hazard Mitigation Grant-051734	Community Cross '21	EMPG COMPETITIVE GRANT	PHEP	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 8,749,060
Receipts:					
Taxes	-	-	-	-	25,099,813
Licenses and permits	-	-	-	-	18,307
Intergovernmental receipts	-	-	-	-	2,994,261
Charges for services	-	-	-	-	800,963
Fines and forfeits	-	-	-	-	2,059,754
Other receipts	-	859,563	-	-	22,376,331
Total receipts	-	859,563	-	-	53,349,429
Disbursements:					
Personal services	-	-	-	-	11,799,607
Supplies	-	857,273	-	-	3,171,719
Other services and charges	8,114	-	-	-	30,292,137
Debt service - principal and interest	-	-	-	-	297,680
Capital outlay	-	-	-	-	1,138,161
Other disbursements	-	-	-	-	3,444,457
Total disbursements	8,114	857,273	-	-	50,143,761
Excess (deficiency) of receipts over (under) disbursements	(8,114)	2,290	-	-	3,205,668
Cash and investments - ending	\$ (8,114)	\$ 2,290	\$ -	\$ -	\$ 11,954,728

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

	After Settlement Collection/Other Services	Inmate Trust	Owen County Prosecutor Leaf Account	Jail Commissary	Clerk Trust Fund	General Fund	County Attorney Fees	Accident Report
Cash and investments - beginning	\$ 786,016	\$ 32,584	\$ 13,101	\$ 116,182	\$ 531,692	\$ 889,703	\$ -	\$ 2,966
Receipts:								
Taxes	786,362	-	-	-	-	1,358,053	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	23,275	-	-
Charges for services	-	280,897	-	248,728	-	94,722	-	-
Fines and forfeits	-	-	-	-	1,147,557	-	-	-
Other receipts	-	-	2,913	-	-	3,212,133	2,297	760
Total receipts	786,362	280,897	2,913	248,728	1,147,557	4,688,183	2,297	760
Disbursements:								
Personal services	-	-	-	-	-	2,358,205	-	-
Supplies	-	-	-	-	-	101,773	-	-
Other services and charges	-	-	-	-	-	1,499,431	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,985	-	-
Other disbursements	786,016	288,964	11,747	271,450	1,219,381	10,457	-	-
Total disbursements	786,016	288,964	11,747	271,450	1,219,381	3,982,851	-	-
Excess (deficiency) of receipts over (under) disbursements	346	(8,067)	(8,834)	(22,722)	(71,824)	705,332	2,297	760
Cash and investments - ending	\$ 786,362	\$ 24,517	\$ 4,267	\$ 93,460	\$ 459,868	\$ 1,595,035	\$ 2,297	\$ 3,726

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

	LIT-Economic Development	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 55,200	\$ 91,657	\$ 16,959	\$ -	\$ -	\$ 22,256	\$ 191,621
Receipts:								
Taxes	-	-	-	-	-	-	-	403,514
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	6,605
Charges for services	-	-	-	-	-	-	-	7,094
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,408,444	10,135	157,982	-	-	-	7,220	90,511
Total receipts	1,408,444	10,135	157,982	-	-	-	7,220	507,724
Disbursements:								
Personal services	267,414	5,843	61,369	-	-	-	-	-
Supplies	-	-	426	-	-	-	-	112,174
Other services and charges	65,000	2,244	66,997	-	-	-	-	-
Debt service - principal and interest	125,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	281,877
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	457,414	8,087	128,792	-	-	-	-	394,051
Excess (deficiency) of receipts over (under) disbursements	951,030	2,048	29,190	-	-	-	7,220	113,673
Cash and investments - ending	\$ 951,030	\$ 57,248	\$ 120,847	\$ 16,959	\$ -	\$ -	\$ 29,476	\$ 305,294

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

	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund	Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 272,236	\$ 26,183	\$ 688,633	\$ 21,474	\$ 87,298	\$ 59,177	\$ 60,812	\$ 30,564
Receipts:								
Taxes	121,815	-	2,152,709	-	-	-	65,666	-
Licenses and permits	-	-	-	-	-	-	16,859	-
Intergovernmental receipts	1,994	-	35,236	-	-	-	1,075	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	25,456	946,039	3,111	27,893	50,370	380	4,101
Total receipts	123,809	25,456	3,133,984	3,111	27,893	50,370	83,980	4,101
Disbursements:								
Personal services	-	25,944	1,163,938	-	-	-	98,972	-
Supplies	-	-	127,981	-	-	-	396	-
Other services and charges	36,920	-	887,413	500	19,531	3,394	-	-
Debt service - principal and interest	-	-	55,300	-	-	-	-	-
Capital outlay	-	-	109,102	-	-	11,561	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	36,920	25,944	2,343,734	500	19,531	14,955	99,368	-
Excess (deficiency) of receipts over (under) disbursements	86,889	(488)	790,250	2,611	8,362	35,415	(15,388)	4,101
Cash and investments - ending	\$ 359,125	\$ 25,695	\$ 1,478,883	\$ 24,085	\$ 95,660	\$ 94,592	\$ 45,424	\$ 34,665

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

	Levy Excess	Local Health Maintenance	Local Road & Street	LIT Public Safety (Sheriff)	MVH Restricted	Motor Vehicle Highway	Auditor Endorsement Fees Fund	Rainy Day
Cash and investments - beginning	\$ 2,982	\$ 15,607	\$ 323,342	\$ -	\$ 69,841	\$ 144,778	\$ 14,403	\$ -
Receipts:								
Taxes	-	-	543,251	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,005	-	-
Intergovernmental receipts	-	-	-	-	-	1,538,413	-	-
Charges for services	-	-	-	-	-	104	18,380	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	34,060	359,340	3,285,115	1,528,036	52,270	-	-
Total receipts	-	34,060	902,591	3,285,115	1,528,036	1,591,792	18,380	-
Disbursements:								
Personal services	-	40,028	-	2,177,923	642,543	529,754	-	-
Supplies	-	-	884,679	82,747	274,933	332,643	-	-
Other services and charges	-	5,565	-	519,550	-	388,755	4,000	-
Debt service - principal and interest	-	-	-	-	60,630	-	-	-
Capital outlay	-	-	-	142,987	113,189	113,376	-	-
Other disbursements	-	-	-	82,522	-	-	-	-
Total disbursements	-	45,593	884,679	3,005,729	1,091,295	1,364,528	4,000	-
Excess (deficiency) of receipts over (under) disbursements	-	(11,533)	17,912	279,386	436,741	227,264	14,380	-
Cash and investments - ending	\$ 2,982	\$ 4,074	\$ 341,254	\$ 279,386	\$ 506,582	\$ 372,042	\$ 28,783	\$ -

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

	Recorder Perpetuation Fund	Riverboat	Sheriff Process Fee/Retirement	Sheriff Pension Holding	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 237,664	\$ 259,245	\$ 8,280	\$ 3,564	\$ 285,973	\$ 67,955	\$ 116,358	\$ 14,389
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	86,890	145,607	3,152	7,263	39,960	32,532	20,505	116,760
Total receipts	86,890	145,607	3,152	7,263	39,960	32,532	20,505	116,760
Disbursements:								
Personal services	2,838	-	-	-	-	-	-	-
Supplies	-	147,474	-	-	-	-	-	-
Other services and charges	110,555	10,096	-	-	31,031	22,800	-	97,894
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	9,536	-
Total disbursements	113,393	157,570	-	-	31,031	22,800	9,536	97,894
Excess (deficiency) of receipts over (under) disbursements	(26,503)	(11,963)	3,152	7,263	8,929	9,732	10,969	18,866
Cash and investments - ending	\$ 211,161	\$ 247,282	\$ 11,432	\$ 10,827	\$ 294,902	\$ 77,687	\$ 127,327	\$ 33,255

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

	Tax Sale Surplus	Tobacco Settle Local Hlth Dept	CASA	Election / Registration	Auditor's Ineligible Deduct	Elected Officials Train Fund	Statewide 911 (Dispatch)	CAGIT - PTRC
Cash and investments - beginning	\$ 872,707	\$ 27,623	\$ 215,697	\$ 101,881	\$ 13,221	\$ 23,448	\$ 50,801	\$ 27,674
Receipts:								
Taxes	-	-	-	68,521	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,122	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	614,678	16,536	18,760	-	-	4,101	338,314	-
Total receipts	614,678	16,536	18,760	69,643	-	4,101	338,314	-
Disbursements:								
Personal services	-	-	19,500	70,445	-	-	208,606	-
Supplies	-	1,065	423	961	-	-	-	-
Other services and charges	656,125	7,069	2,328	27,548	-	1,110	43,763	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	656,125	8,134	22,251	98,954	-	1,110	252,369	-
Excess (deficiency) of receipts over (under) disbursements	(41,447)	8,402	(3,491)	(29,311)	-	2,991	85,945	-
Cash and investments - ending	\$ 831,260	\$ 36,025	\$ 212,206	\$ 72,570	\$ 13,221	\$ 26,439	\$ 136,746	\$ 27,674

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

	Juvenile Adjustment Informal	Supp. Adult Prob. User Fees	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	Jury Pay Fund	EMS Rescue Fund	K-9
Cash and investments - beginning	\$ 405	\$ 123,652	\$ 15,498	\$ 7,195	\$ 107,360	\$ 11,989	\$ 2,605	\$ 12,043
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	87,615	1,310	2,240	25,085	1,359	40,200	1,100
Total receipts	-	87,615	1,310	2,240	25,085	1,359	40,200	1,100
Disbursements:								
Personal services	-	101,054	-	-	3,464	-	-	-
Supplies	-	7,996	-	-	14,802	-	-	2,836
Other services and charges	-	27,568	-	2,730	8,189	-	-	623
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,211	-	-	300
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	136,618	-	2,730	31,666	-	-	3,759
Excess (deficiency) of receipts over (under) disbursements	-	(49,003)	1,310	(490)	(6,581)	1,359	40,200	(2,659)
Cash and investments - ending	\$ 405	\$ 74,649	\$ 16,808	\$ 6,705	\$ 100,779	\$ 13,348	\$ 42,805	\$ 9,384

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

	Technology	Sheriff Dept. Donation Fund	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency	Sewer Collection
Cash and investments - beginning	\$ 30	\$ 3,952	\$ (524,528)	\$ 37,419	\$ -	\$ 20,195	\$ 15	\$ 140
Receipts:								
Taxes	-	-	-	-	19,093,738	681,227	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	400	1,646,062	1,128,026	-	-	145,434	-
Total receipts	-	400	1,646,062	1,128,026	19,093,738	681,227	145,434	-
Disbursements:								
Personal services	-	-	1,645,401	1,138,107	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	200	-	-	19,093,738	634,708	145,434	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	596	-	-	-	-	-
Total disbursements	-	200	1,645,997	1,138,107	19,093,738	634,708	145,434	-
Excess (deficiency) of receipts over (under) disbursements	-	200	65	(10,081)	-	46,519	-	-
Cash and investments - ending	\$ 30	\$ 4,152	\$ (524,463)	\$ 27,338	\$ -	\$ 66,714	\$ 15	\$ 140

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

	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Interstate Compact County Share
Cash and investments - beginning	\$ -	\$ -	\$ 752	\$ 115	\$ 1,290	\$ 502	\$ 63	\$ 438
Receipts:								
Taxes	-	-	-	250	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	71,549	284	11,855	1,495	7,220	2,506	375	312
Total receipts	71,549	284	11,855	1,745	7,220	2,506	375	312
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	71,549	284	10,722	1,765	7,490	2,459	375	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	71,549	284	10,722	1,765	7,490	2,459	375	-
Excess (deficiency) of receipts over (under) disbursements	-	-	1,133	(20)	(270)	47	-	312
Cash and investments - ending	\$ -	\$ -	\$ 1,885	\$ 95	\$ 1,020	\$ 549	\$ 63	\$ 750

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

	Mortgage Recording Fees State	Homestead Property Database	Sex and Violent Offend State	Child Restraint Violation Fine	Forrest Restoration	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 415	\$ -	\$ 45	\$ -	\$ -	\$ 421	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,328	-	-	50	1,540	-	94	87
Total receipts	2,328	-	-	50	1,540	-	94	87
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,438	-	45	50	1,166	-	75	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,438	-	45	50	1,166	-	75	-
Excess (deficiency) of receipts over (under) disbursements	(110)	-	(45)	-	374	-	19	87
Cash and investments - ending	\$ 305	\$ -	\$ -	\$ -	\$ 374	\$ 421	\$ 19	\$ 87

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

	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	City/Town Ordinance Violations	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct
Cash and investments - beginning	\$ 145,553	\$ -	\$ -	\$ 388,855	\$ 12,486	\$ 42,332	\$ 119,177	\$ 43,920
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	110,786	4,312,969	4,312,969	1,294,724	3,929	8,535	12,839	8,535
Total receipts	110,786	4,312,969	4,312,969	1,294,724	3,929	8,535	12,839	8,535
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	95,380	4,312,969	4,312,969	1,293,582	-	11,142	12,380	6,016
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	389,692	-	-	-	-
Total disbursements	95,380	4,312,969	4,312,969	1,683,274	-	11,142	12,380	6,016
Excess (deficiency) of receipts over (under) disbursements	15,406	-	-	(388,550)	3,929	(2,607)	459	2,519
Cash and investments - ending	\$ 160,959	\$ -	\$ -	\$ 305	\$ 16,415	\$ 39,725	\$ 119,636	\$ 46,439

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

	Clerk Child Support Fund	CAGIT Distribution	Reassessment 2015	Correctional Facility	PSAP -LIT	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative
Cash and investments - beginning	\$ 1,966	\$ 2,711	\$ 185,146	\$ 541,700	\$ 292,107	\$ -	\$ -	\$ 26,334
Receipts:								
Taxes	-	-	274,085	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,486	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	220,582	-	-	-	-	-	-	-
Other receipts	-	-	13,594	862,594	431,297	85,135	36,486	13,758
Total receipts	<u>220,582</u>	<u>-</u>	<u>292,165</u>	<u>862,594</u>	<u>431,297</u>	<u>85,135</u>	<u>36,486</u>	<u>13,758</u>
Disbursements:								
Personal services	-	-	116,652	2,796	324,097	-	-	22,471
Supplies	-	-	-	5,813	2,144	-	-	-
Other services and charges	-	-	200,073	53,999	-	-	-	-
Debt service - principal and interest	-	-	-	-	101,531	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	220,304	-	-	-	-	-	-	-
Total disbursements	<u>220,304</u>	<u>-</u>	<u>316,725</u>	<u>62,608</u>	<u>427,772</u>	<u>-</u>	<u>-</u>	<u>22,471</u>
Excess (deficiency) of receipts over (under) disbursements	<u>278</u>	<u>-</u>	<u>(24,560)</u>	<u>799,986</u>	<u>3,525</u>	<u>85,135</u>	<u>36,486</u>	<u>(8,713)</u>
Cash and investments - ending	<u>\$ 2,244</u>	<u>\$ 2,711</u>	<u>\$ 160,586</u>	<u>\$ 1,341,686</u>	<u>\$ 295,632</u>	<u>\$ 85,135</u>	<u>\$ 36,486</u>	<u>\$ 17,621</u>

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

	Veterans Honor Guard	Petty Cash - Sheriff Drug Buy	Lawson Restitution	Storage Units	911 Dispatch Center Project	Ems Donation Fund	Allen Hall-Paramedic Fund	CPR/Training
Cash and investments - beginning	\$ 3,546	\$ 500	\$ 1,475	\$ 16,416	\$ -	\$ 2,345	\$ 1,215	\$ 376
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	800	-	1,965	59,728	-	1,475	-	-
Total receipts	800	-	1,965	59,728	-	1,475	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	200	-	-	230	-	1,093	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	200	-	-	230	-	1,093	-	-
Excess (deficiency) of receipts over (under) disbursements	600	-	1,965	59,498	-	382	-	-
Cash and investments - ending	\$ 4,146	\$ 500	\$ 3,440	\$ 75,914	\$ -	\$ 2,727	\$ 1,215	\$ 376

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

	Owen County Road Sign Fund	Sprint/Nextel Rebanding	Document Fees	Dome Preservation	Homestead Credit Rebate	Jail Housing	Building Department	Investigator's OFC Space Rent
Cash and investments - beginning	\$ 8	\$ 2,723	\$ 56,949	\$ 8,840	\$ 12,355	\$ 145,886	\$ 45,418	\$ 420
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	75	-	3,576	-	-	205,401	102,279	-
Total receipts	75	-	3,576	-	-	205,401	102,279	-
Disbursements:								
Personal services	-	-	-	-	-	-	76,375	-
Supplies	8	-	-	-	-	262	2,415	-
Other services and charges	-	794	-	-	-	3,928	13,059	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,610	-
Other disbursements	-	-	-	-	-	80,000	-	-
Total disbursements	8	794	-	-	-	84,190	94,459	-
Excess (deficiency) of receipts over (under) disbursements	67	(794)	3,576	-	-	121,211	7,820	-
Cash and investments - ending	\$ 75	\$ 1,929	\$ 60,525	\$ 8,840	\$ 12,355	\$ 267,097	\$ 53,238	\$ 420

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

	Food Registration Fund	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund	Courthouse Clock Tower	Veteran Memorial Wall	Commissioner Certif. Sale
Cash and investments - beginning	\$ 10,109	\$ 4,179	\$ 19,079	\$ 249	\$ 85,339	\$ 1,510	\$ 4,989	\$ 19,251
Receipts:								
Taxes	-	-	50	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	210,670	402	24,950	2,298	22,000	-	400	-
Total receipts	210,670	402	25,000	2,298	22,000	-	400	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	8,933	-	5,891	-	-	-	-	-
Other services and charges	76,449	-	-	-	-	-	-	4,078
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	85,382	-	5,891	-	-	-	-	4,078
Excess (deficiency) of receipts over (under) disbursements	125,288	402	19,109	2,298	22,000	-	400	(4,078)
Cash and investments - ending	\$ 135,397	\$ 4,581	\$ 38,188	\$ 2,547	\$ 107,339	\$ 1,510	\$ 5,389	\$ 15,173

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

	Special Events Fees	Sheriff's Project Income	Vehicle Identification Number	Sex Offender Registry	Redevelopment Commission	Redevelopment General	Redevelopment Bond	Redevelopment Capital
Cash and investments - beginning	\$ 1,050	\$ 20,975	\$ 10,350	\$ 6,612	\$ -	\$ 359,400	\$ 28	\$ 592,011
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,387	4,170	800	-	5,813	171,377	208,397
Total receipts	-	6,387	4,170	800	-	5,813	171,377	208,397
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	3,317	-	-	-	-	-	-
Other services and charges	250	3,914	-	-	-	396	171,375	171,375
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,106	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	250	9,337	-	-	-	396	171,375	171,375
Excess (deficiency) of receipts over (under) disbursements	(250)	(2,950)	4,170	800	-	5,417	2	37,022
Cash and investments - ending	\$ 800	\$ 18,025	\$ 14,520	\$ 7,412	\$ -	\$ 364,817	\$ 30	\$ 629,033

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

	Veteran Park Project	Sheriff's Tax Warrant	Abatement Fee Distribution	County Ordinance Violations	COVID Emergency Preparedness	COVID IN Criminal Justice Inst	COVID Clinic	COVID Tabacco
Cash and investments - beginning	\$ 114	\$ 2,191	\$ 11,968	\$ 25	\$ -	\$ (8,000)	\$ -	\$ 12,504
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,081	-	-	-	12,218	-	-
Total receipts	-	4,081	-	-	-	12,218	-	-
Disbursements:								
Personal services	-	-	-	-	-	4,218	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	11,968	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	11,968	-	-	4,218	-	-
Excess (deficiency) of receipts over (under) disbursements	-	4,081	(11,968)	-	-	8,000	-	-
Cash and investments - ending	\$ 114	\$ 6,272	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ 12,504

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

	COVID Owen County	American Rescue Plan Grant	American Rescue Plan Interest	Community Crossing Grant	Comm Cross Grant 19	Community Corrections St. Grnt	Cops Fast Grant Equipment	Owen Co Reg Sewer District
Cash and investments - beginning	\$ 97,557	\$ 2,013,003	\$ -	\$ -	\$ (448,943)	\$ -	\$ 1,088	\$ 996
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,058,743	1,248,701	-	-	-	-	-
Total receipts	-	2,058,743	1,248,701	-	-	-	-	-
Disbursements:								
Personal services	-	-	296,571	-	-	-	-	-
Supplies	2,000	-	-	-	-	-	-	-
Other services and charges	-	10,000	952,130	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	95,557	1,238,701	-	-	-	-	-	-
Total disbursements	97,557	1,248,701	1,248,701	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(97,557)	810,042	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 2,823,045	\$ -	\$ -	\$ (448,943)	\$ -	\$ 1,088	\$ 996

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

	Community Foundation Grant	Drug Court	Homeland Security	Car Camera Fund	Emergency Management Fund	Public Safety Foundation	COURT GUARDIANSHIP PROGRAM	GAL/CASA Capacity Grant
Cash and investments - beginning	\$ 502	\$ 12,155	\$ 21,914	\$ 395	\$ 1,253	\$ 137	\$ 32,720	\$ 2,729
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	68,186	9,215
Total receipts	-	-	-	-	-	-	68,186	9,215
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	224
Other services and charges	-	-	-	-	-	-	59,613	13,500
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	59,613	13,724
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	8,573	(4,509)
Cash and investments - ending	\$ 502	\$ 12,155	\$ 21,914	\$ 395	\$ 1,253	\$ 137	\$ 41,293	\$ (1,780)

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

	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Violence Against Women	15wFax/Stop Grant	JDAI 17-18	Homeland Security CEMP	GED Foundation Grant	CC Grant FT 19
Cash and investments - beginning	\$ 4,893	\$ -	\$ 876	\$ -	\$ 1,718	\$ 54,191	\$ 821	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	15,137	-	-	18,391	-	-
Total receipts	-	-	15,137	-	-	18,391	-	-
Disbursements:								
Personal services	-	-	2,165	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	17,384	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	19,549	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,412)	-	-	18,391	-	-
Cash and investments - ending	\$ 4,893	\$ -	\$ (3,536)	\$ -	\$ 1,718	\$ 72,582	\$ 821	\$ -

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

	Comm Corr State Grant 2022	Court Reform Grant	CASA Advertising Grant	JDAI 19-20	Emergency Prepare Health 2020	Justice Partners Addictions	PSC Grant	Pretrial Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,800	\$ -	\$ 5,849	\$ 48,157	\$ 10,000	\$ 8,064
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	385,628	-	-	-	-	66,367	-	41,600
Total receipts	385,628	-	-	-	-	66,367	-	41,600
Disbursements:								
Personal services	295,525	-	-	-	-	-	-	11,000
Supplies	2,900	-	-	-	-	-	-	-
Other services and charges	85,250	-	1,437	-	-	38,272	10,000	26,069
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	383,675	-	1,437	-	-	38,272	10,000	37,069
Excess (deficiency) of receipts over (under) disbursements	1,953	-	(1,437)	-	-	28,095	(10,000)	4,531
Cash and investments - ending	\$ 1,953	\$ -	\$ 1,363	\$ -	\$ 5,849	\$ 76,252	\$ -	\$ 12,595

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

	JDAI 20-21	Emergency Prepare 20-21	Comm Corrections Grant 2023	PHEP 21-22	Immunization & Vaccines-COVID	SARS-CoV-2	COVID Vaccine Reimbursement	American Rescue Plan Act
Cash and investments - beginning	\$ 29,327	\$ (4,005)	\$ 8,204	\$ 281	\$ 4,521	\$ 30,502	\$ 45,067	\$ 3,330
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	14,000	283,482	-	331,077	-
Total receipts	-	-	-	14,000	283,482	-	331,077	-
Disbursements:								
Personal services	-	-	4,299	3,432	2,262	607	-	-
Supplies	-	-	1,144	6,544	22,520	269	254	-
Other services and charges	29,327	-	1,817	18,737	122,796	31,443	23,400	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,125	-
Other disbursements	-	-	-	-	-	-	200,000	-
Total disbursements	29,327	-	7,260	28,713	147,578	32,319	225,779	-
Excess (deficiency) of receipts over (under) disbursements	(29,327)	-	(7,260)	(14,713)	135,904	(32,319)	105,298	-
Cash and investments - ending	\$ -	\$ (4,005)	\$ 944	\$ (14,432)	\$ 140,425	\$ (1,817)	\$ 150,365	\$ 3,330

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

	Hazard Mitigation Grant-051734	Community Cross '21	EMPG COMPETITIVE GRANT	PHEP	Totals
Cash and investments - beginning	\$ (8,114)	\$ 2,290	\$ -	\$ -	\$ 11,954,728
Receipts:					
Taxes	-	-	-	-	25,549,241
Licenses and permits	-	-	-	-	17,864
Intergovernmental receipts	-	-	-	-	1,612,206
Charges for services	-	-	-	-	649,925
Fines and forfeits	-	-	-	-	1,368,139
Other receipts	-	-	36,240	25,000	32,991,329
Total receipts	-	-	36,240	25,000	62,188,704
Disbursements:					
Personal services	-	-	-	248	11,724,066
Supplies	-	2,290	-	181	2,160,418
Other services and charges	10,176	-	-	1,315	36,731,512
Debt service - principal and interest	-	-	-	-	342,461
Capital outlay	-	-	40,000	-	837,429
Other disbursements	-	-	-	-	4,904,923
Total disbursements	10,176	2,290	40,000	1,744	56,700,809
Excess (deficiency) of receipts over (under) disbursements	(10,176)	(2,290)	(3,760)	23,256	5,487,895
Cash and investments - ending	\$ (18,290)	\$ -	\$ (3,760)	\$ 23,256	\$ 17,442,623

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

	After Settlement Collection/Other Services	Inmate Trust	Prosecutor Leaf Account	COMMISSARY	Clerk Trust Fund	General Fund	DNR Timber Sales	County Attorney Fees
Cash and investments - beginning	\$ 786,362	\$ 24,517	\$ 4,267	\$ 93,460	\$ 459,868	\$ 1,595,035	\$ -	\$ 2,297
Receipts:								
Taxes	-	-	-	-	-	3,052,549	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	49,362	-	-
Charges for services	-	-	-	141,638	-	82,334	-	-
Other receipts	637,570	171,079	3,392	-	1,482,256	5,397,277	57,515	265
Total receipts	637,570	171,079	3,392	141,638	1,482,256	8,581,522	57,515	265
Disbursements:								
Personal services	-	-	-	-	-	2,475,025	-	-
Supplies	-	-	-	-	-	117,856	-	-
Other services and charges	-	-	-	-	-	1,886,484	36,101	140
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	13,492	-	-
Other disbursements	786,362	158,584	1,144	170,640	1,444,602	1,641,724	-	-
Total disbursements	786,362	158,584	1,144	170,640	1,444,602	6,134,581	36,101	140
Excess (deficiency) of receipts over (under) disbursements	(148,792)	12,495	2,248	(29,002)	37,654	2,446,941	21,414	125
Cash and investments - ending	\$ 637,570	\$ 37,012	\$ 6,515	\$ 64,458	\$ 497,522	\$ 4,041,976	\$ 21,414	\$ 2,422

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

	Accident Report	LIT-Economic Development	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure County Share	Cumulative Bridge	Cumulative Capital / Development
Cash and investments - beginning	\$ 3,726	\$ 951,030	\$ 57,248	\$ 120,847	\$ 16,959	\$ 29,476	\$ 305,294	\$ 359,125
Receipts:								
Taxes	-	-	-	-	-	-	482,401	145,630
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	7,085	2,139
Charges for services	-	-	-	-	-	-	800	-
Other receipts	1,038	1,223,357	8,289	141,697	-	6,310	116,551	-
Total receipts	1,038	1,223,357	8,289	141,697	-	6,310	606,837	147,769
Disbursements:								
Personal services	-	243,698	-	103,437	-	-	-	-
Supplies	-	-	-	1,698	-	-	109,769	-
Other services and charges	-	65,000	734	62,026	-	-	-	190,248
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	333,333	-	-	-	-	372,794	-
Other disbursements	-	241,512	-	-	-	-	75,028	-
Total disbursements	-	883,543	734	167,161	-	-	557,591	190,248
Excess (deficiency) of receipts over (under) disbursements	1,038	339,814	7,555	(25,464)	-	6,310	49,246	(42,479)
Cash and investments - ending	\$ 4,764	\$ 1,290,844	\$ 64,803	\$ 95,383	\$ 16,959	\$ 35,786	\$ 354,540	\$ 316,646

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

	Drug Free Community	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund	Firearms Training	Health	ID Security Protection	Levy Excess
Cash and investments - beginning	\$ 25,695	\$ 1,478,883	\$ 24,085	\$ 95,660	\$ 94,592	\$ 45,424	\$ 34,665	\$ 2,982
Receipts:								
Taxes	-	552,940	-	-	-	110,360	-	-
Licenses and permits	-	-	-	-	-	17,948	-	-
Intergovernmental receipts	-	8,121	-	-	-	1,621	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	16,972	1,047,934	3,035	28,933	31,710	300	3,506	-
Total receipts	16,972	1,608,995	3,035	28,933	31,710	130,229	3,506	-
Disbursements:								
Personal services	29,379	1,337,476	-	-	-	147,491	-	-
Supplies	-	123,548	-	-	5,548	188	-	-
Other services and charges	-	295,695	1,361	12,347	120	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	133,505	-	-	16,956	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	29,379	1,890,224	1,361	12,347	22,624	147,679	-	-
Excess (deficiency) of receipts over (under) disbursements	(12,407)	(281,229)	1,674	16,586	9,086	(17,450)	3,506	-
Cash and investments - ending	\$ 13,288	\$ 1,197,654	\$ 25,759	\$ 112,246	\$ 103,678	\$ 27,974	\$ 38,171	\$ 2,982

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

	Local Health Maintenance	Local Road & Street	LIT Public Safety (Sheriff)	MVH Restricted	Motor Vehicle Highway	Auditor Endorsement Fees Fund	Recorder Perpetuation Fund	Riverboat
Cash and investments - beginning	\$ 4,074	\$ 341,254	\$ 279,386	\$ 506,582	\$ 372,042	\$ 28,783	\$ 211,161	\$ 247,282
Receipts:								
Taxes	-	572,858	-	-	-	-	-	-
Licenses and permits	-	-	-	-	950	-	-	-
Intergovernmental receipts	-	-	-	-	1,588,775	-	-	-
Charges for services	-	-	-	-	-	18,130	-	-
Other receipts	33,983	591,679	3,548,002	1,587,025	169,292	90	74,711	68,144
Total receipts	33,983	1,164,537	3,548,002	1,587,025	1,759,017	18,220	74,711	68,144
Disbursements:								
Personal services	20,628	-	2,449,064	722,955	660,133	-	505	-
Supplies	10,374	899,983	142,760	602,767	401,540	-	1,948	58,914
Other services and charges	9,570	-	528,017	85,000	482,056	-	184,387	58,825
Debt service - principal and interest	-	-	-	60,630	-	-	-	-
Capital outlay	-	-	97,065	126,819	123,668	-	-	-
Other disbursements	-	-	52,413	-	50	-	-	-
Total disbursements	40,572	899,983	3,269,319	1,598,171	1,667,447	-	186,840	117,739
Excess (deficiency) of receipts over (under) disbursements	(6,589)	264,554	278,683	(11,146)	91,570	18,220	(112,129)	(49,595)
Cash and investments - ending	\$ (2,515)	\$ 605,808	\$ 558,069	\$ 495,436	\$ 463,612	\$ 47,003	\$ 99,032	\$ 197,687

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

	Sheriff Process Fee/Retirement	Sheriff Pension Holding	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settle Local Hlth Dept
Cash and investments - beginning	\$ 11,432	\$ 10,827	\$ 294,902	\$ 77,687	\$ 127,327	\$ 33,255	\$ 831,260	\$ 36,025
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	3,089	7,259	25,588	36,107	17,530	126,414	238,878	16,536
Total receipts	3,089	7,259	25,588	36,107	17,530	126,414	238,878	16,536
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	30,683
Other services and charges	-	-	-	38,214	-	139,062	536,984	7,251
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	9,536	-	-	-
Total disbursements	-	-	-	38,214	9,536	139,062	536,984	37,934
Excess (deficiency) of receipts over (under) disbursements	3,089	7,259	25,588	(2,107)	7,994	(12,648)	(298,106)	(21,398)
Cash and investments - ending	\$ 14,521	\$ 18,086	\$ 320,490	\$ 75,580	\$ 135,321	\$ 20,607	\$ 533,154	\$ 14,627

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

	CASA	Election/Registrar	Auditor's Ineligible Deduct	Elected Officials Train Fund	Statewide 911 (Dispatch)	CAGIT - PTRC	Juvenile Adjustment Informal	Supp. Adult Prob. User Fees
Cash and investments - beginning	\$ 212,206	\$ 72,570	\$ 13,221	\$ 26,439	\$ 136,746	\$ 27,674	\$ 405	\$ 74,649
Receipts:								
Taxes	-	43,234	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	635	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	26,984	295	-	3,506	363,123	-	-	80,417
Total receipts	26,984	44,164	-	3,506	363,123	-	-	80,417
Disbursements:								
Personal services	19,833	52,264	-	-	232,942	-	-	28,719
Supplies	473	243	-	-	-	-	-	2,218
Other services and charges	2,401	16,281	-	364	39,022	-	-	17,440
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	405	-
Total disbursements	22,707	68,788	-	364	271,964	-	405	48,377
Excess (deficiency) of receipts over (under) disbursements	4,277	(24,624)	-	3,142	91,159	-	(405)	32,040
Cash and investments - ending	\$ 216,483	\$ 47,946	\$ 13,221	\$ 29,581	\$ 227,905	\$ 27,674	\$ -	\$ 106,689

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

	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	Jury Pay Fund	EMS Rescue Fund	K-9	Technology	Donation Fund CrtHouse Lights
Cash and investments - beginning	\$ 16,808	\$ 6,705	\$ 100,779	\$ 13,348	\$ 42,805	\$ 9,384	\$ 30	\$ 4,152
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	3,667	2,155	15,824	3,153	450	14,200	-	75
Total receipts	3,667	2,155	15,824	3,153	450	14,200	-	75
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	2,000	-	2,871	-	-	6,525	-	-
Other services and charges	708	-	5,110	-	11,930	539	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	13,490	-	-	14,500	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,708	-	21,471	-	11,930	21,564	-	-
Excess (deficiency) of receipts over (under) disbursements	959	2,155	(5,647)	3,153	(11,480)	(7,364)	-	75
Cash and investments - ending	\$ 17,767	\$ 8,860	\$ 95,132	\$ 16,501	\$ 31,325	\$ 2,020	\$ 30	\$ 4,227

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

	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency	Sewer Collection	Financial Institution Tax	State Fines & Forfeitures
Cash and investments - beginning	\$ (524,463)	\$ 27,338	\$ -	\$ 66,714	\$ 15	\$ 140	\$ -	\$ -
Receipts:								
Taxes	-	-	11,728,820	673,547	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	<u>2,253,559</u>	<u>1,078,287</u>	<u>8,391,502</u>	<u>218</u>	<u>151,143</u>	<u>-</u>	<u>61,540</u>	<u>100</u>
Total receipts	<u>2,253,559</u>	<u>1,078,287</u>	<u>20,120,322</u>	<u>673,765</u>	<u>151,143</u>	<u>-</u>	<u>61,540</u>	<u>100</u>
Disbursements:								
Personal services	1,728,651	1,116,514	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	20,120,322	621,886	151,123	-	61,540	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,729,096</u>	<u>1,116,514</u>	<u>20,120,322</u>	<u>621,886</u>	<u>151,123</u>	<u>-</u>	<u>61,540</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>524,463</u>	<u>(38,227)</u>	<u>-</u>	<u>51,879</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>100</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (10,889)</u>	<u>\$ -</u>	<u>\$ 118,593</u>	<u>\$ 35</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 100</u>

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

	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Interstate Compact County Share	Mortgage Recording Fees State	Child Restraint Violation Fine
Cash and investments - beginning	\$ 1,885	\$ 95	\$ 1,020	\$ 549	\$ 63	\$ 750	\$ 305	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	6,195	1,285	6,320	2,655	250	250	1,790	50
Total receipts	6,195	1,285	6,320	2,655	250	250	1,790	50
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	6,977	1,195	6,410	2,949	313	-	1,825	50
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	6,977	1,195	6,410	2,949	313	-	1,825	50
Excess (deficiency) of receipts over (under) disbursements	(782)	90	(90)	(294)	(63)	250	(35)	-
Cash and investments - ending	\$ 1,103	\$ 185	\$ 930	\$ 255	\$ -	\$ 1,000	\$ 270	\$ -

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

	Forrest Restoration	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 374	\$ 421	\$ 19	\$ 87	\$ 160,959	\$ -	\$ -	\$ 305
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	-	-	56	53,167	105,080	5,695,505	4,669,384	1,550,851
Total receipts	-	-	56	53,167	105,080	5,695,505	4,669,384	1,550,851
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	374	-	75	-	95,380	5,169,503	4,669,384	1,550,851
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	526,002	-	-
Total disbursements	374	-	75	-	95,380	5,695,505	4,669,384	1,550,851
Excess (deficiency) of receipts over (under) disbursements	(374)	-	(19)	53,167	9,700	-	-	-
Cash and investments - ending	\$ -	\$ 421	\$ -	\$ 53,254	\$ 170,659	\$ -	\$ -	\$ 305

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

	City/Town Ordinance Violations	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct	Clerk Child Support Fund	CAGIT Distribution	Reassessment 2015	Correctional Facility
Cash and investments - beginning	\$ 16,415	\$ 39,725	\$ 119,636	\$ 46,439	\$ 2,244	\$ 2,711	\$ 160,586	\$ 1,341,686
Receipts:								
Taxes	-	-	-	-	-	-	331,081	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,863	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	3,341	9,404	14,148	9,404	216,849	-	23,201	891,009
Total receipts	3,341	9,404	14,148	9,404	216,849	-	359,145	891,009
Disbursements:								
Personal services	-	-	2,234	-	-	4,869	117,754	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	9,395	3,128	6,065	-	-	198,557	208,583
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,136	-
Other disbursements	-	-	-	-	215,170	-	-	-
Total disbursements	-	9,395	5,362	6,065	215,170	4,869	317,447	208,583
Excess (deficiency) of receipts over (under) disbursements	3,341	9	8,786	3,339	1,679	(4,869)	41,698	682,426
Cash and investments - ending	\$ 19,756	\$ 39,734	\$ 128,422	\$ 49,778	\$ 3,923	\$ (2,158)	\$ 202,284	\$ 2,024,112

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

	PSAP -LIT	Opioid Restricted Fund	Opioid Unrestricted Fund	Adult Probation Administrative	Veterans Honor Guard	Petty Cash - Sheriff Drug Buy	Lawson Restitution	Storage Units
Cash and investments - beginning	\$ 295,632	\$ 85,135	\$ 36,486	\$ 17,621	\$ 4,146	\$ 500	\$ 3,440	\$ 75,914
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	516,951	24,613	6,529	11,215	525	-	750	56,935
Total receipts	516,951	24,613	6,529	11,215	525	-	750	56,935
Disbursements:								
Personal services	316,680	-	-	13,084	-	-	-	-
Supplies	1,611	-	-	-	-	-	-	1,534
Other services and charges	8,447	17,066	-	-	180	-	-	2,038
Debt service - principal and interest	101,531	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	4,754
Total disbursements	428,269	17,066	-	13,084	180	-	-	8,326
Excess (deficiency) of receipts over (under) disbursements	88,682	7,547	6,529	(1,869)	345	-	750	48,609
Cash and investments - ending	\$ 384,314	\$ 92,682	\$ 43,015	\$ 15,752	\$ 4,491	\$ 500	\$ 4,190	\$ 124,523

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

	Ems Donation Fund	Allen Hall-Paramedic Fund	CPR/Training	Owen County Road Sign Fund	Sprint/Nextel Rebanding	Document Fees	Dome Preservation	Homestead Credit Rebate
Cash and investments - beginning	\$ 2,727	\$ 1,215	\$ 376	\$ 75	\$ 1,929	\$ 60,525	\$ 8,840	\$ 12,355
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	960	-	120	475	-	2,826	-	-
Total receipts	960	-	120	475	-	2,826	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	475	-	-	-	-
Other services and charges	1,584	-	169	-	83	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,584	-	169	475	83	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(624)	-	(49)	-	(83)	2,826	-	-
Cash and investments - ending	\$ 2,103	\$ 1,215	\$ 327	\$ 75	\$ 1,846	\$ 63,351	\$ 8,840	\$ 12,355

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

	Jail Housing	Building Department	Investigator's OFC Space Rent	Food Registration Fund	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund
Cash and investments - beginning	\$ 267,097	\$ 53,238	\$ 420	\$ 135,397	\$ 4,581	\$ 38,188	\$ 2,547	\$ 107,339
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	750	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	10,087	105,429	-	112,191	-	9,910	4,908	30,000
Total receipts	10,087	106,179	-	112,191	-	9,910	4,908	30,000
Disbursements:								
Personal services	-	101,828	-	34,843	-	-	-	-
Supplies	8,657	1,435	-	5,085	-	-	-	-
Other services and charges	2,949	18,427	-	67,667	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	3,488	-	45,507	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	11,606	125,178	-	153,102	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,519)	(18,999)	-	(40,911)	-	9,910	4,908	30,000
Cash and investments - ending	\$ 265,578	\$ 34,239	\$ 420	\$ 94,486	\$ 4,581	\$ 48,098	\$ 7,455	\$ 137,339

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

	Siren Project Fund	Courthouse Clock Tower	Veteran Memorial Wall	Commissioner Certif. Sale	Special Events Fees	Sheriff's Project Income	Vehicle Identification Number	Sex Offender Registry
Cash and investments - beginning	\$ -	\$ 1,510	\$ 5,389	\$ 15,173	\$ 800	\$ 18,025	\$ 14,520	\$ 7,412
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	9,750	-	300	-	100	9,436	2,560	330
Total receipts	9,750	-	300	-	100	9,436	2,560	330
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,098	-	-
Other services and charges	-	-	470	-	-	2,112	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	355	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	470	-	-	5,565	-	-
Excess (deficiency) of receipts over (under) disbursements	9,750	-	(170)	-	100	3,871	2,560	330
Cash and investments - ending	\$ 9,750	\$ 1,510	\$ 5,219	\$ 15,173	\$ 900	\$ 21,896	\$ 17,080	\$ 7,742

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

	Redevelopment General	Redevelopment Bond	Redevelopment Capital	Veteran Park Project	Sheriff's Tax Warrant	County Ordinance Violations	COVID Emergency Preparedness	COVID Tobacco
Cash and investments - beginning	\$ 364,817	\$ 30	\$ 629,033	\$ 114	\$ 6,272	\$ 25	\$ -	\$ 12,504
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	11,640	168,449	232,304	100	2,846	-	2,756	1,250
Total receipts	11,640	168,449	232,304	100	2,846	-	2,756	1,250
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	83,658	166,875	84,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,574	82,875	-	-	-	-	-
Total disbursements	83,658	168,449	166,875	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(72,018)	-	65,429	100	2,846	-	2,756	1,250
Cash and investments - ending	\$ 292,799	\$ 30	\$ 694,462	\$ 214	\$ 9,118	\$ 25	\$ 2,756	\$ 13,754

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

	American Rescue Plan Grant	American Rescue Plan Interest	Comm Cross Grant 19	Cops Fast Grant Equipment	Owen Co Reg Sewer District	Community Foundation Grant	Drug Court	Homeland Security
Cash and investments - beginning	\$ 2,823,045	\$ -	\$ (448,943)	\$ 1,088	\$ 996	\$ 502	\$ 12,155	\$ 21,914
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	171,308	1,499,885	448,943	-	-	-	-	-
Total receipts	171,308	1,499,885	448,943	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,453,479	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,499,885	46,406	-	-	-	-	-	-
Total disbursements	1,499,885	1,499,885	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,328,577)	-	448,943	-	-	-	-	-
Cash and investments - ending	\$ 1,494,468	\$ -	\$ -	\$ 1,088	\$ 996	\$ 502	\$ 12,155	\$ 21,914

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

	Car Camera Fund	Emergency Management Fund	Public Safety Foundation	URT-GUARDIANS PROGRAM	GAL/CASA Capacity Grant	EDS#D25-17-547 JDI	Stop Violence Against Women	JDAI 17-18
Cash and investments - beginning	\$ 395	\$ 1,253	\$ 137	\$ 41,293	\$ (1,780)	\$ 4,893	\$ (3,536)	\$ 1,718
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	61,411	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	61,411	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(61,411)	-	-	-	-
Cash and investments - ending	\$ 395	\$ 1,253	\$ 137	\$ (20,118)	\$ (1,780)	\$ 4,893	\$ (3,536)	\$ 1,718

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

	Homeland Security CEMP	GED Foundation Grant	CC Grant FT 19	Court Reform Grant	CASA Advertising Grant	Emergency Prepare Health 2020	Justice Partners Addictions	Pretrial Grant
Cash and investments - beginning	\$ 72,582	\$ 821	\$ 1,953	\$ -	\$ 1,363	\$ 5,849	\$ 76,252	\$ 12,595
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	-	-	33,550	9,077	-	-	60,412	41,966
Total receipts	-	-	33,550	9,077	-	-	60,412	41,966
Disbursements:								
Personal services	-	-	3,388	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	108,743	29,252
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	72,582	-	32,057	-	-	-	5,144	11,366
Total disbursements	72,582	-	35,445	-	-	-	113,887	40,618
Excess (deficiency) of receipts over (under) disbursements	(72,582)	-	(1,895)	9,077	-	-	(53,475)	1,348
Cash and investments - ending	\$ -	\$ 821	\$ 58	\$ 9,077	\$ 1,363	\$ 5,849	\$ 22,777	\$ 13,943

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

	Emergency Prepare 20-21	Comm Corrections Grant 2023	PHEP 21-22	Immunization & Vaccines-COVID	SARS-CoV-2	COVID Vaccine Reimbursement	American Rescue Plan Act	Hazard Mitigation Grant-051734
Cash and investments - beginning	\$ (4,005)	\$ 944	\$ (14,432)	\$ 140,425	\$ (1,817)	\$ 150,365	\$ 3,330	\$ (18,290)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Other receipts	-	384,684	-	5,000	-	19,378	-	19,457
Total receipts	-	384,684	-	5,000	-	19,378	-	19,457
Disbursements:								
Personal services	-	295,413	-	4,139	-	-	-	-
Supplies	-	2,900	-	1,027	-	-	-	-
Other services and charges	-	54,714	-	140,859	-	47,974	-	1,167
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	103,584	-	-
Total disbursements	-	353,027	-	146,025	-	151,558	-	1,167
Excess (deficiency) of receipts over (under) disbursements	-	31,657	-	(141,025)	-	(132,180)	-	18,290
Cash and investments - ending	\$ (4,005)	\$ 32,601	\$ (14,432)	\$ (600)	\$ (1,817)	\$ 18,185	\$ 3,330	\$ -

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

	EMPG COMPETITIVE GRANT	PHEP	Community Crossing 22-2	PHEP 23-24 Grant	CCMG 2023-01	School Liaison Program	Totals
Cash and investments - beginning	\$ (3,760)	\$ 23,256	\$ -	\$ -	\$ -	\$ -	\$ 17,442,623
Receipts:							
Taxes	-	-	-	-	-	-	17,693,420
Licenses and permits	-	-	-	-	-	-	19,648
Intergovernmental receipts	-	-	-	-	-	-	1,662,601
Charges for services	-	-	-	-	-	-	242,902
Other receipts	3,760	-	967,438	3,501	1,122,237	9,201	48,769,747
Total receipts	3,760	-	967,438	3,501	1,122,237	9,201	68,388,318
Disbursements:							
Personal services	-	2,186	-	1,563	-	1,151	12,267,846
Supplies	-	36	967,438	-	1,099,766	-	4,614,968
Other services and charges	-	21,034	-	18,066	-	35,193	40,026,919
Debt service - principal and interest	-	-	-	-	-	-	162,161
Capital outlay	-	-	-	-	-	-	1,296,108
Other disbursements	-	-	-	-	-	-	7,183,844
Total disbursements	-	23,256	967,438	19,629	1,099,766	36,344	65,551,846
Excess (deficiency) of receipts over (under) disbursements	3,760	(23,256)	-	(16,128)	22,471	(27,143)	2,836,472
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (16,128)	\$ 22,471	\$ (27,143)	\$ 20,279,095

OWEN COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,512,530</u>	<u>\$ -</u>

OWEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services	2 Motor Graders	\$ 60,630	10/15/20	02/10/25
Caterpillar Financial Services	Small Wheel Loader	19,192	04/15/21	04/15/26
Paccar Financial	2 Kenworth T370 Tandem Axle	<u>78,729</u>	11/15/21	11/15/25
Total governmental activities		<u>158,551</u>		
Total of annual lease payments		<u>\$ 158,551</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Redevelopment Increment Bond	\$ 1,470,000	\$ 100,000
Notes and Loans Payable	911 Dispatch Center	<u>389,451</u>	<u>94,483</u>
Total governmental activities		<u>1,859,451</u>	<u>194,483</u>
Totals		<u>\$ 1,859,451</u>	<u>\$ 194,483</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/>.