

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

OWEN COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
03/29/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-11
Notes to Financial Statements.....	12-17
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-64
Schedule of Leases and Debt	65
Other Reports.....	66

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael L. Wood	01-01-14 to 08-11-16
	(Vacant)	08-12-16 to 09-07-16
	Patty Steward	09-08-16 to 12-31-18
County Treasurer	Tami Snodgrass	01-01-11 to 12-31-14
	Diane Stutsman	01-01-15 to 12-31-18
Clerk of the Circuit Court	Jeffrey Brothers	01-01-11 to 12-31-14
	Linda Roy	01-01-15 to 12-31-18
County Sheriff	Chester Richardson III	01-01-11 to 12-31-14
	Leonard S. Hobbs	01-01-15 to 12-31-18
County Recorder	Peggy Robertson	01-01-11 to 12-31-18
President of the Board of County Commissioners	Donnie Minnick	01-01-14 to 12-31-18
President of the County Council	Patty Steward	01-01-14 to 09-07-16
	(Vacant)	09-08-16 to 12-31-16
	Jennifer Abrell	01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OWEN COUNTY, INDIANA

We have examined the accompanying financial statements of Owen County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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


Paul D. Joyce, CPA
State Examiner

February 15, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

OWEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
After Settlement Collections	\$ 442,463	\$ 780,906	\$ 442,463	\$ 780,906	\$ 755,682	\$ 780,906	\$ 755,682		
Sheriff's Inmate Trust	6,016	93,308	90,207	9,117	88,789	91,226	6,680		
Jail Commissary	25,357	85,326	74,063	36,620	177,313	169,545	44,388		
CLERK BANK	323,712	2,213,779	2,046,707	490,784	1,732,665	1,871,941	351,508		
General	4,066,058	3,060,052	3,147,172	3,978,938	2,680,120	3,683,445	2,975,613		
Accident Report	5,002	880	1,119	4,763	1,069	2,021	3,811		
BID BOND TRUST	-	-	-	-	2,000	-	2,000		
CAGIT Distribution Fund	-	1,881,401	1,880,805	596	2,415,107	2,415,106	597		
CEDIT County Share	1,500,418	844,791	877,156	1,468,053	831,935	1,086,144	1,213,844		
Clerk's Records Perpetuation	28,404	5,203	14,242	19,365	9,482	9,063	19,784		
Community Corrections	18,668	165,257	141,796	42,129	157,482	164,399	35,212		
Community Transition Program	1,020	390	-	1,410	2,950	-	4,360		
Congressional School Interest	9,049	32	-	9,081	54	-	9,135		
Congressional School Principal	18,502	-	-	18,502	-	-	18,502		
Sales Disclosure - County Share	11,652	2,765	87	14,330	3,140	2,937	14,533		
Cumulative Bridge	695,209	508,815	580,125	623,899	433,920	453,476	604,343		
Cumulative Capital Development	5,076	172,219	164,407	12,888	113,541	59,248	67,181		
Drug Free Community	21,982	14,998	15,098	21,882	17,186	22,009	17,059		
Electronic Map Generation	4,401	13,458	9,227	8,632	10,979	4,699	14,912		
Emergency Medical Services	464,589	1,735,288	1,624,218	575,659	1,614,329	1,295,653	894,335		
Emergency Planning/Right To Know	5,282	-	2,451	2,831	6,031	954	7,908		
GENERATOR PROJECT 2015	-	-	-	-	12,500	8,800	3,700		
Enhanced Access	4,260	10,381	5,578	9,063	11,663	6,510	14,216		
Firearms Training	36,614	17,920	9,746	44,788	44,420	31,989	57,219		
Health	36,556	100,427	102,230	34,753	120,390	93,351	61,792		
Identification Security Protection	6,453	1,669	-	8,122	1,742	-	9,864		
Levy Excess	2,982	-	-	2,982	-	-	2,982		
Local Health Maintenance	25,730	33,297	25,914	33,113	33,361	31,154	35,320		
Local Road and Street	20,177	653,821	550,246	123,752	733,748	565,606	291,894		
Motor Vehicle Highway	222,482	2,239,261	2,177,449	284,294	2,341,813	2,488,972	137,135		
Rainy Day	188,771	-	32,554	156,217	-	18,349	137,868		
Reassessment - 2009	5,998	-	5,998	-	-	-	-		
Reassessment - 2015	321,170	220,329	197,720	343,779	251,838	231,989	363,628		
Recorder's Records Perpetuation	67,307	40,347	43,780	63,874	46,241	29,026	81,089		
Riverboat	350,032	283,421	359,345	274,108	127,809	206,648	195,269		
Supplemental Public Defender Services	34,306	71,255	78,760	26,801	64,504	41,202	50,103		
Surplus Tax	43,773	9,382	21,724	31,431	19,767	15,957	35,241		
Surveyor's Corner Perpetuation	22,321	5,320	-	27,641	5,495	-	33,136		
Tax Sale Redemption	276	118,480	116,702	2,054	139,009	126,043	15,020		
Tax Sale Surplus	440,895	643,482	545,903	538,474	447,732	540,218	445,988		
Local Health Department Trust Account	22,296	17,271	10,144	29,423	16,922	15,148	31,197		
DHS-SHSP RADIO TEMPLET	-	-	-	-	-	19,390	(19,390)		
Court Appointed Special Advocate (CASA)	106,976	4,807	16,143	95,640	8,453	16,935	87,158		
Election and Registration	38,992	83,920	80,731	42,181	104,088	47,048	99,221		
COUNTY ATTORNEY FEES	-	4,002	2,229	1,773	13,233	10,685	4,321		
County Elected Officials Training	4,526	1,668	-	6,194	1,742	452	7,484		
Veteran Park Project	-	-	-	-	100,223	17,485	82,738		

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OWEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	Investments
							12-31-15
Statewide 911	342,454	302,365	275,275	369,544	292,649	400,592	261,601
Supplemental Adult Probation Services	94,062	93,609	118,444	69,227	112,985	157,609	24,603
Supplemental Juvenile Probation Services	25,505	3,951	20,724	8,732	3,617	3,823	8,526
Alternative Dispute Resolution	11,575	3,885	4,740	10,720	3,010	4,720	9,010
County User Fee	228,954	29,219	12,920	245,253	33,433	97,537	181,149
EMS Equipment	602	-	-	602	534	-	1,136
K-9	13,424	-	-	13,424	-	9,832	3,592
Recycling	14,270	81,633	85,835	10,068	59,290	86,690	(17,332)
MASS PROP/PANDEMIC	2,214	-	-	2,214	-	-	2,214
IT Services	30	5	5	30	-	-	30
REDEVELOPMENT COMMISSION	1,360,000	190	571,655	788,535	107	145,191	643,451
PAYROLL CLEARING FUND	(252,931)	6,144,031	6,312,544	(421,444)	2,208,274	2,311,566	(524,736)
PAYROLL HEALTH BENEFIT	-	-	-	-	455,111	377,697	77,414
Settlement	30	13,018,820	13,018,850	-	16,038,624	16,038,624	-
Wheel Tax	(4,220)	233,917	194,534	35,163	587,383	575,038	47,508
Sur Tax	(25,032)	197,347	172,315	-	-	-	-
CVET Agency	15	126,222	126,222	15	141,751	141,751	15
Sewage Collections	140	-	-	140	-	-	140
Financial Institution Tax	-	37,188	37,188	-	39,432	39,432	-
HEA 1001 State Homestead Credit	(1,956)	-	-	(1,956)	1,956	-	-
Homestead Credit Rebate	12,355	-	-	12,355	-	-	12,355
State Fines and Forfeitures	100	3,226	3,326	-	373	125	248
Infraction Judgements	1,768	15,180	15,956	992	17,820	17,428	1,384
Special Death Benefit	135	1,716	1,746	105	1,716	1,696	125
Sales Disclosure - State Share	225	2,765	2,775	215	3,140	2,960	395
Coroners Training & Con't Education	72	1,806	1,690	188	1,286	1,254	220
Interstate Compact - State Share	63	567	630	-	275	275	-
Mortgage Recording Fees - State Share	93	1,618	1,583	128	1,815	1,783	160
Child Restraint Violations Fines	-	200	175	25	1,275	1,300	-
Forest Restoration	18,750	19,463	18,750	19,463	49,716	19,463	49,716
Inheritance Tax	426	1,409	1,787	48	36,090	35,717	421
Education Plate Fees Agency	-	56	-	56	38	-	94
Innkeepers Tax Collections	75,775	76,534	57,600	94,709	78,984	57,600	116,093
Sheriff's Tax Warrant	-	-	-	-	4,096	-	4,096
CAGIT Distribution	180,376	1,819,905	1,871,554	128,727	1,866,065	1,818,836	175,956
CEDIT Distribution	50,288	193,012	242,197	1,103	190,866	190,866	1,103
City/Town Ordinance Violations Fines	38,638	4,812	30,398	13,052	4,834	17,461	425
93.563 Title IV-D Incentive	37,312	7,794	-	45,106	7,219	12,000	40,325
93.563 Prosecutor IV-D Incentive-Post Oct '99	77,323	11,723	-	89,046	11,022	2,532	97,536
93.563 Clerk IV-D Incentive-Post Oct '99	45,920	7,794	7,968	45,746	7,220	6,374	46,592
ADULT PROBATION ADMIN.	2,050	16,361	10,336	8,075	15,857	12,941	10,991
EMS DONATION FUND	3,144	2,823	3,906	2,061	2,250	-	4,311
ALLEN HALL - PARAMEDIC FUND	1,215	-	-	1,215	-	-	1,215
OWEN COUNTY ROAD SIGN FUND	2,450	50	-	2,500	25	-	2,525
NEXTEL REBANDING	5,044	-	-	5,044	-	442	4,602
2008 FLOODING DAMAGE	1,204	-	-	1,204	-	-	1,204
DOCUMENT FEES	20,963	10,534	4,096	27,401	5,577	-	32,978

OWEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
DOME PRESERVATION	11,851	-	-	11,851	-	-	11,851
911 READDRESSING	7,912	-	7,912	-	-	-	-
JAIL HOUSING	11,623	34,510	63,670	(17,537)	55,617	1,654	36,426
BLDG. DEPT. CONTRACTORS FEES	57	-	-	57	-	-	57
BUILDING DEPARTMENT	74,576	51,411	45,650	80,337	52,506	42,745	90,098
INVESTIGATOR'S OFF SPACE RENT	123	-	-	123	-	-	123
FOOD REGISTRATION FUND	6,350	12,781	6,400	12,731	4,490	6,924	10,297
SHERIFF MEDICAL REIMBURSEMENT	6	-	-	6	-	-	6
SHERIFF'S FUEL REIMBURSEMENT	-	39,511	20,245	19,266	28,707	-	47,973
EXTENTION OFFICE WORK STUDY	3,598	2,664	2,499	3,763	2,408	-	6,171
TIRE FUND	-	977	977	-	-	-	-
FUTURE BUILDING FUND	35,301	467,231	408,457	94,075	22,360	86,602	29,833
SIREN PROJECT FUND	14	-	-	14	-	-	14
STATE SETTLEMENT	773	-	-	773	-	-	773
COUNTY PLANNING RETREAT	393	-	-	393	-	-	393
COURTHOUSE CLOCK TOWER	1,510	-	-	1,510	-	-	1,510
SAFE ASSURED ID - SHERIFF	2,211	-	-	2,211	-	-	2,211
VETERAN'S MEMORIAL WALL MAINT.	1,862	300	336	1,826	75	-	1,901
SPECIAL EVENTS FEES	450	50	-	500	50	-	550
SHERIFF'S PROJECT INCOME	22,741	11,727	9,829	24,639	6,673	2,448	28,864
VEHICLE INDENTIFICATION NUMBER	2,290	805	-	3,095	1,115	-	4,210
SEX OFFENDER REGISTRY	1,500	1,000	2,500	-	850	850	-
PTRC HOLDING FUND	1	629,540	601,867	27,674	805,036	805,036	27,674
COMMUNITY CORRECTIONS STATE GRANT	1,976	396,005	382,217	15,764	387,869	371,379	32,254
GRANT FOR SCHOOL OFFICER	20,661	-	20,661	-	-	-	-
COPS FAST GRANT EQUIPMENT	1,885	-	-	1,885	-	-	1,885
OC SOIL AND WATER CONSERVATION	3,278	5,025	5,801	2,502	4,855	5,846	1,511
SOLID WASTE GRANT	25	8,888	7,728	1,185	315	1,500	-
OWEN COUNTY REGIONAL SEWER DISTICT	996	-	-	996	-	-	996
COMMUNITY FOUNDATION GRANT	502	-	-	502	-	-	502
DRUG COURT	17,862	5,303	1,058	22,107	7,915	15,433	14,589
CERT FUND	1	-	-	1	-	-	1
COURTHOUSE ELECTRICAL GRANT	173	-	-	173	-	-	173
HOMELAND SECURITY	-	16,188	5,175	11,013	65,928	29,900	47,041
CAR CAMERA FUND	395	-	-	395	-	-	395
EMERGENCY MANAGEMENT FUND	1,253	-	-	1,253	8,485	8,485	1,253
PUBLIC SAFETY FOUNDATION	137	-	-	137	-	-	137
Prosecutor Special Fund	1,667	1,885	15	3,537	16,610	5,692	14,455
Redevelopment Capital	166,973	177,505	238,335	106,143	107	-	106,250
Redevelopment Bond and Interest	159,977	90	106,750	53,317	83,256	136,500	73
Totals	<u>\$ 12,603,481</u>	<u>\$ 40,474,454</u>	<u>\$ 40,660,045</u>	<u>\$ 12,417,890</u>	<u>\$ 39,541,409</u>	<u>\$ 40,787,878</u>	<u>\$ 11,171,421</u>

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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 755,682	\$ 740,705	\$ 755,682	\$ 740,705
Sheriff's Inmate Trust	6,680	108,568	113,253	1,995
Jail Commissary	44,388	124,517	111,379	57,526
CLERK BANK	351,508	2,321,746	2,227,823	445,431
General	2,975,613	2,702,622	3,780,747	1,897,488
Accident Report	3,811	1,055	2,415	2,451
BID BOND TRUST	2,000	3,000	-	5,000
Cagit-PTRC	27,674	848,310	848,310	27,674
Cagit Distribution Fund	597	2,544,929	2,544,929	597
CEDIT County Share	1,213,844	1,175,195	900,860	1,488,179
Clerk's Records Perpetuation	19,784	12,317	-	32,101
Community Corrections	35,212	123,639	121,545	37,306
Community Transition Program	4,360	7,425	-	11,785
Congressional School Interest	9,135	104	-	9,239
Congressional School Principal	18,502	-	-	18,502
Sales Disclosure - County Share	14,533	3,055	7,140	10,448
Cumulative Bridge	604,343	355,934	711,136	249,141
Cumulative Capital Development	67,181	113,203	175,047	5,337
Drug Free Community	17,059	21,767	15,529	23,297
Electronic Map Generation	14,912	9,100	3,506	20,506
Emergency Medical Services	894,335	1,668,784	1,200,278	1,362,841
Emergency Planning/Right To Know	7,908	2,940	1,216	9,632
GENERATOR PROJECT 2015	3,700	-	-	3,700
Enhanced Access	14,216	10,268	4,902	19,582
Firearms Training	57,219	26,310	20,829	62,700
Health	61,792	123,187	102,089	82,890
Identification Security Protection	9,864	1,769	-	11,633
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	35,320	50,181	31,817	53,684
Local Road and Street	291,894	764,293	826,972	229,215
Motor Vehicle Highway	137,135	2,258,690	1,684,389	711,436
Rainy Day	137,868	1,300,000	1,300,000	137,868
Reassessment - 2015	363,628	227,524	231,359	359,793
Recorder's Records Perpetuation	81,089	68,018	30,461	118,646
Riverboat	195,269	142,804	259,148	78,925
Supplemental Public Defender Services	50,103	68,689	-	118,792
Surplus Tax	35,241	60,372	31,875	63,738
Surveyor's Corner Perpetuation	33,136	5,550	-	38,686
Tax Sale Redemption	15,020	67,133	66,169	15,984
Tax Sale Surplus	445,988	237,842	278,940	404,890
Local Health Department Trust Account	31,197	25,382	13,516	43,063
DHS-SHSP RADIO TEMPLET	(19,390)	-	-	(19,390)
Court Appointed Special Advocate (CASA)	87,158	31,409	3,915	114,652
Election and Registration	99,221	111,546	110,867	99,900
COUNTY ATTORNEY FEES	4,321	16,429	14,630	6,120
County Elected Officials Training	7,484	1,770	615	8,639
Veteran Park Project	82,738	3,000	82,437	3,301
Statewide 911	261,601	331,829	448,665	144,765
Supplemental Adult Probation Services	24,603	117,413	103,719	38,297

OWEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Supplemental Juvenile Probation Services	8,526	4,121	4,735	7,912
Alternative Dispute Resolution	9,010	2,625	4,605	7,030
County User Fee	181,149	24,753	19,915	185,987
EMS Equipment	1,136	260	-	1,396
K-9	3,592	2,632	3,540	2,684
Recycling	(17,332)	65,753	101,672	(53,251)
MASS PROP/PANDEMIC	2,214	-	-	2,214
IT Services	30	-	-	30
REDEVELOPMENT COMMISSION	643,451	5,313	435,027	213,737
PAYROLL CLEARING FUND	(524,736)	1,361,178	1,361,288	(524,846)
PAYROLL HEALTH BENEFIT	77,414	950,340	1,617,679	(589,925)
Settlement	-	16,087,290	16,087,290	-
Wheel Tax	47,508	615,693	580,600	82,601
CVET Agency	15	126,906	126,906	15
Sewage Collections	140	-	-	140
Financial Institution Tax	-	43,599	43,599	-
Homestead Credit Rebate	12,355	-	-	12,355
State Fines and Forfeitures	248	12,000	12,248	-
Infraction Judgements	1,384	15,930	14,945	2,369
Special Death Benefit	125	2,016	1,826	315
Sales Disclosure - State Share	395	3,055	2,960	490
Coroners Training & Con't Education	220	1,246	1,364	102
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	160	1,780	1,638	302
Child Restraint Violations Fines	-	50	50	-
Forest Restoration	49,716	(6,412)	24,858	18,446
Inheritance Tax	421	-	-	421
Education Plate Fees Agency	94	37	-	131
Innkeepers Tax Collections	116,093	81,783	67,500	130,376
Sheriff's Tax Warrant	4,096	11,379	-	15,475
CAGIT Distribution	175,956	1,959,329	1,903,794	231,491
CEDIT Distribution	1,103	201,198	201,198	1,103
LOIT 2016 SPECIAL DISTRIBUTION	-	757,016	280,657	476,359
City/Town Ordinance Violations Fines	425	4,617	-	5,042
93.563 Title IV-D Incentive	40,325	7,334	5,400	42,259
93.563 Prosecutor IV-D Incentive-Post Oct '99	97,536	11,029	4,367	104,198
93.563 Clerk IV-D Incentive-Post Oct '99	46,592	7,754	6,196	48,150
ADULT PROBATION ADMIN.	10,991	16,089	7,020	20,060
EMS DONATION FUND	4,311	1,305	1,651	3,965
ALLEN HALL - PARAMEDIC FUND	1,215	-	-	1,215
OWEN COUNTY ROAD SIGN FUND	2,525	2,350	-	4,875
NEXTEL REBANDING	4,602	-	69	4,533
2008 FLOODING DAMAGE	1,204	-	-	1,204
DOCUMENT FEES	32,978	7,594	-	40,572
DOME PRESERVATION	11,851	-	-	11,851
JAIL HOUSING	36,426	43,435	-	79,861
BLDG. DEPT. CONTRACTORS FEES	57	-	-	57
BUILDING DEPARTMENT	90,098	47,367	69,008	68,457
INVESTIGATOR'S OFF SPACE RENT	123	-	-	123

OWEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
FOOD REGISTRATION FUND	10,297	7,760	10,289	7,768
SHERIFF MEDICAL REIMBURSEMENT	6	11	-	17
SHERIFF'S FUEL REIMBURSEMENT	47,973	17,324	-	65,297
EXTENTION OFFICE WORK STUDY	6,171	-	3,356	2,815
FUTURE BUILDING FUND	29,833	18,000	21,400	26,433
SIREN PROJECT FUND	14	-	-	14
STATE SETTLEMENT	773	-	-	773
COUNTY PLANNING RETREAT	393	-	-	393
COURTHOUSE CLOCK TOWER	1,510	-	-	1,510
SAFE ASSURED ID - SHERIFF	2,211	-	-	2,211
VETERAN'S MEMORIAL WALL MAINT.	1,901	3,275	-	5,176
SPECIAL EVENTS FEES	550	150	-	700
SHERIFF'S PROJECT INCOME	28,864	6,840	15,826	19,878
VEHICLE IDENTIFICATION NUMBER	4,210	1,625	-	5,835
SEX OFFENDER REGISTRY	-	650	550	100
Community Crossings Grant	-	1,300,000	1,310,665	(10,665)
COMMUNITY CORRECTIONS STATE GRANT	32,254	99,488	131,622	120
COPS FAST GRANT EQUIPMENT	1,885	-	-	1,885
OC SOIL AND WATER CONSERVATION	1,511	-	-	1,511
OWEN COUNTY REGIONAL SEWER DISTICT	996	-	-	996
COMMUNITY FOUNDATION GRANT	502	-	-	502
DRUG COURT	14,589	550	394	14,745
CERT FUND	1	-	-	1
COURTHOUSE ELECTRICAL GRANT	173	-	-	173
HOMELAND SECURITY	47,041	9,994	90	56,945
CAR CAMERA FUND	395	-	-	395
EMERGENCY MANAGEMENT FUND	1,253	-	-	1,253
PUBLIC SAFETY FOUNDATION	137	-	-	137
Prosecutor Special Fund	14,455	800	3,753	11,502
Redevelopment General	-	80,631	7,422	73,209
Redevelopment Capital	106,250	162,013	174,938	93,325
Redevelopment Bond and Interest	73	169,378	169,375	76
County Ordince Violations	-	25	-	25
Oc Fam Court Facilitation Proj	-	51,427	51,427	-
COURT-GUARDINSHIP PROGRAM	-	38,500	-	38,500
Homeland Security Grant 14891	-	-	31,912	(31,912)
Homeland Security Grant 14745	-	5,111	5,111	-
Homeland Security Grant 14834	-	2,489	2,489	-
GAL/CASA Capacity Grant	-	5,000	133	4,867
EDS#D25-17-047 - IS FOR 9101	-	196,375	146,939	49,436
JDAI	-	5,000	999	4,001
EDS#D25-17-547 JDI	-	34,375	26,217	8,158
2016 COURT INTERPRETER GRANT	-	1,350	-	1,350
Stop Violence Against Women	-	8,038	-	8,038
Totals	<u>\$ 11,171,421</u>	<u>\$ 43,646,496</u>	<u>\$ 44,276,871</u>	<u>\$ 10,541,045</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial 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.

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.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. County Police Retirement Plan

Plan Description

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

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 2016 financial statement contains a fund with receipts which appear as negative entries. This is a result of timing differences of corrections between 2015 and 2016.

Note 8. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of the reimbursement for grant expenditures made by the County not being received by year end or a result of expenditures exceeding receipts in the current year or past years.

OWEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 9. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2013	New Fund	Prior Period Adjustment	Balance as of January 1, 2014
General	\$ 4,084,557	-	\$ (18,499)	\$ 4,066,058
Community Corrections	17,670	-	998	18,668
Motor Vehicle Highway	222,660	-	(178)	222,482
Payroll Clearing Fund	(253,317)	-	386	(252,931)
Sur Tax	(25,490)	-	458	(25,032)
Forest Restoration	-	-	18,750	18,750
Extension Office Work Study	2,632	-	966	3,598
Community Corrections State Grant	2,973	-	(997)	1,976
Redevelopment Capital	-	-	166,973	166,973
Redevelopment Bond and Interest	-	-	159,977	159,197

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OTHER INFORMATION - UNEXAMINED

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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	CLERK BANK	General	Accident Report	BID BOND TRUST	CAGIT Distribution Fund	CEDIT County Share
Cash and investments - beginning	\$ 442,463	\$ 6,016	\$ 25,357	\$ 323,712	\$ 4,066,058	\$ 5,002	\$ -	\$ -	\$ 1,500,418
Receipts:									
Taxes	-	-	-	-	1,081,975	-	-	-	844,791
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,213,779	374,326	-	-	-	-
Charges for services	-	93,308	85,326	-	1,334,034	880	-	-	-
Fines and forfeits	-	-	-	-	200,386	-	-	-	-
Other receipts	780,906	-	-	-	69,331	-	-	1,881,401	-
Total receipts	780,906	93,308	85,326	2,213,779	3,060,052	880	-	1,881,401	844,791
Disbursements:									
Personal services	-	-	-	-	1,813,743	-	-	-	11,768
Supplies	-	-	-	-	148,269	-	-	-	5,412
Other services and charges	-	90,207	74,063	2,046,707	1,039,968	486	-	-	612,690
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	633	-	-	203,286
Other disbursements	442,463	-	-	-	145,192	-	-	1,880,805	44,000
Total disbursements	442,463	90,207	74,063	2,046,707	3,147,172	1,119	-	1,880,805	877,156
Excess (deficiency) of receipts over disbursements	338,443	3,101	11,263	167,072	(87,120)	(239)	-	596	(32,365)
Cash and investments - ending	\$ 780,906	\$ 9,117	\$ 36,620	\$ 490,784	\$ 3,978,938	\$ 4,763	\$ -	\$ 596	\$ 1,468,053

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 28,404	\$ 18,668	\$ 1,020	\$ 9,049	\$ 18,502	\$ 11,652	\$ 695,209	\$ 5,076	\$ 21,982
Receipts:									
Taxes	-	-	-	-	-	-	172,477	100,328	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	165,257	-	-	-	-	13,192	4,387	-
Charges for services	-	-	390	-	-	2,765	-	-	14,998
Fines and forfeits	5,203	-	-	-	-	-	-	-	-
Other receipts	-	-	-	32	-	-	323,146	67,504	-
Total receipts	5,203	165,257	390	32	-	2,765	508,815	172,219	14,998
Disbursements:									
Personal services	12,366	51,638	-	-	-	-	-	-	-
Supplies	1,876	4,605	-	-	-	-	-	-	-
Other services and charges	-	85,553	-	-	-	87	-	164,407	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	580,125	-	-
Other disbursements	-	-	-	-	-	-	-	-	15,098
Total disbursements	14,242	141,796	-	-	-	87	580,125	164,407	15,098
Excess (deficiency) of receipts over disbursements	(9,039)	23,461	390	32	-	2,678	(71,310)	7,812	(100)
Cash and investments - ending	\$ 19,365	\$ 42,129	\$ 1,410	\$ 9,081	\$ 18,502	\$ 14,330	\$ 623,899	\$ 12,888	\$ 21,882

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	GENERATOR PROJECT 2015	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 4,401	\$ 464,589	\$ 5,282	\$ -	\$ 4,260	\$ 36,614	\$ 36,556	\$ 6,453	\$ 2,982
Receipts:									
Taxes	-	273,359	-	-	-	-	81,117	-	-
Licenses and permits	-	-	-	-	-	17,920	-	-	-
Intergovernmental receipts	-	20,908	-	-	-	-	3,547	-	-
Charges for services	13,458	1,441,021	-	-	10,381	-	15,763	1,669	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	13,458	1,735,288	-	-	10,381	17,920	100,427	1,669	-
Disbursements:									
Personal services	3,524	761,662	-	-	-	-	87,461	-	-
Supplies	-	40,663	-	-	-	-	969	-	-
Other services and charges	5,703	762,985	2,451	-	5,578	9,746	13,800	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	58,908	-	-	-	-	-	-	-
Total disbursements	9,227	1,624,218	2,451	-	5,578	9,746	102,230	-	-
Excess (deficiency) of receipts over disbursements	4,231	111,070	(2,451)	-	4,803	8,174	(1,803)	1,669	-
Cash and investments - ending	\$ 8,632	\$ 575,659	\$ 2,831	\$ -	\$ 9,063	\$ 44,788	\$ 34,753	\$ 8,122	\$ 2,982

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Local Health Maintenance	Local Road and Street	Motor Vehicle Highway	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Supplemental Public Defender Services
Cash and investments - beginning	\$ 25,730	\$ 20,177	\$ 222,482	\$ 188,771	\$ 5,998	\$ 321,170	\$ 67,307	\$ 350,032	\$ 34,306
Receipts:									
Taxes	33,180	41,457	-	-	-	204,470	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	276,589	2,222,849	-	-	8,929	-	127,808	-
Charges for services	-	-	239	-	-	-	40,347	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	71,255
Other receipts	117	335,775	16,173	-	-	6,930	-	155,613	-
Total receipts	33,297	653,821	2,239,261	-	-	220,329	40,347	283,421	71,255
Disbursements:									
Personal services	15,645	-	970,890	4,358	-	89,383	4,358	-	78,760
Supplies	3,230	398,246	629,152	-	-	-	-	-	-
Other services and charges	7,039	-	478,815	28,196	-	95,337	39,422	37,026	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	98,592	-	-	13,000	-	228,283	-
Other disbursements	-	152,000	-	-	5,998	-	-	94,036	-
Total disbursements	25,914	550,246	2,177,449	32,554	5,998	197,720	43,780	359,345	78,760
Excess (deficiency) of receipts over disbursements	7,383	103,575	61,812	(32,554)	(5,998)	22,609	(3,433)	(75,924)	(7,505)
Cash and investments - ending	\$ 33,113	\$ 123,752	\$ 284,294	\$ 156,217	\$ -	\$ 343,779	\$ 63,874	\$ 274,108	\$ 26,801

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	DHS-SHSP RADIO TEMPLET	Court Appointed Special Advocate (CASA)	Election and Registration	COUNTY ATTORNEY FEES
Cash and investments - beginning	\$ 43,773	\$ 22,321	\$ 276	\$ 440,895	\$ 22,296	\$ -	\$ 106,976	\$ 38,992	\$ -
Receipts:									
Taxes	9,382	-	-	-	-	-	4,807	80,404	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	3,516	-
Charges for services	-	5,320	118,480	-	17,271	-	-	-	4,002
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	643,482	-	-	-	-	-
Total receipts	9,382	5,320	118,480	643,482	17,271	-	4,807	83,920	4,002
Disbursements:									
Personal services	-	-	-	-	-	-	13,875	55,943	-
Supplies	-	-	-	-	744	-	217	6,284	-
Other services and charges	-	-	1	-	-	-	2,051	18,504	2,229
Debt service - principal and interest	-	-	-	545,903	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	21,724	-	116,701	-	9,400	-	-	-	-
Total disbursements	21,724	-	116,702	545,903	10,144	-	16,143	80,731	2,229
Excess (deficiency) of receipts over disbursements	(12,342)	5,320	1,778	97,579	7,127	-	(11,336)	3,189	1,773
Cash and investments - ending	\$ 31,431	\$ 27,641	\$ 2,054	\$ 538,474	\$ 29,423	\$ -	\$ 95,640	\$ 42,181	\$ 1,773

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	County Elected Officials Training	Veteran Park Project	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	EMS Equipment	K-9
Cash and investments - beginning	\$ 4,526	\$ -	\$ 342,454	\$ 94,062	\$ 25,505	\$ 11,575	\$ 228,954	\$ 602	\$ 13,424
Receipts:									
Taxes	-	-	302,365	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,668	-	-	93,609	3,951	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,885	29,219	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,668	-	302,365	93,609	3,951	3,885	29,219	-	-
Disbursements:									
Personal services	-	-	156,855	93,479	20,649	-	1,144	-	-
Supplies	-	-	-	24,510	75	-	4,626	-	-
Other services and charges	-	-	118,420	455	-	4,740	5,343	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,807	-	-
Total disbursements	-	-	275,275	118,444	20,724	4,740	12,920	-	-
Excess (deficiency) of receipts over disbursements	1,668	-	27,090	(24,835)	(16,773)	(855)	16,299	-	-
Cash and investments - ending	\$ 6,194	\$ -	\$ 369,544	\$ 69,227	\$ 8,732	\$ 10,720	\$ 245,253	\$ 602	\$ 13,424

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Recycling	MASS PROP/PANDEMIC	IT Services	REDEVELOPMENT COMMISSION	PAYROLL CLEARING FUND	PAYROLL HEALTH BENEFIT	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 14,270	\$ 2,214	\$ 30	\$ 1,360,000	\$ (252,931)	\$ -	\$ 30	\$ (4,220)	\$ (25,032)
Receipts:									
Taxes	-	-	-	-	-	-	13,018,820	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	233,917	197,347
Charges for services	81,633	-	5	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	190	6,144,031	-	-	-	-
Total receipts	81,633	-	5	190	6,144,031	-	13,018,820	233,917	197,347
Disbursements:									
Personal services	40,345	-	-	-	6,312,544	-	-	-	-
Supplies	5,981	-	-	-	-	-	-	-	-
Other services and charges	12,116	-	5	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	27,393	-	-	571,655	-	-	13,018,850	194,534	172,315
Total disbursements	85,835	-	5	571,655	6,312,544	-	13,018,850	194,534	172,315
Excess (deficiency) of receipts over disbursements	(4,202)	-	-	(571,465)	(168,513)	-	(30)	39,383	25,032
Cash and investments - ending	\$ 10,068	\$ 2,214	\$ 30	\$ 788,535	\$ (421,444)	\$ -	\$ -	\$ 35,163	\$ -

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	CVET Agency	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 15	\$ 140	\$ -	\$ (1,956)	\$ 12,355	\$ 100	\$ 1,768	\$ 135	\$ 225
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	126,222	-	37,188	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,226	15,180	-	2,765
Fines and forfeits	-	-	-	-	-	-	-	1,716	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	126,222	-	37,188	-	-	3,226	15,180	1,716	2,765
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	126,222	-	37,188	-	-	3,326	15,956	1,746	2,775
Total disbursements	126,222	-	37,188	-	-	3,326	15,956	1,746	2,775
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(100)	(776)	(30)	(10)
Cash and investments - ending	\$ 15	\$ 140	\$ -	\$ (1,956)	\$ 12,355	\$ -	\$ 992	\$ 105	\$ 215

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	Sheriff's Tax Warrant
Cash and investments - beginning	\$ 72	\$ 63	\$ 93	\$ -	\$ 18,750	\$ 426	\$ -	\$ 75,775	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	76,534	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,806	-	1,618	-	-	1,409	56	-	-
Fines and forfeits	-	567	-	200	-	-	-	-	-
Other receipts	-	-	-	-	19,463	-	-	-	-
Total receipts	1,806	567	1,618	200	19,463	1,409	56	76,534	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	22,310	-
Supplies	-	-	-	-	-	-	-	5,050	-
Other services and charges	-	-	-	-	-	-	-	29,643	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,690	630	1,583	175	18,750	1,787	-	597	-
Total disbursements	1,690	630	1,583	175	18,750	1,787	-	57,600	-
Excess (deficiency) of receipts over disbursements	116	(63)	35	25	713	(378)	56	18,934	-
Cash and investments - ending	\$ 188	\$ -	\$ 128	\$ 25	\$ 19,463	\$ 48	\$ 56	\$ 94,709	\$ -

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	ADULT PROBATION ADMIN.	EMS DONATION FUND	ALLEN HALL - PARAMEDIC FUND
Cash and investments - beginning	\$ 180,376	\$ 50,288	\$ 38,638	\$ 37,312	\$ 77,323	\$ 45,920	\$ 2,050	\$ 3,144	\$ 1,215
Receipts:									
Taxes	1	193,012	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,819,904	-	-	-	-	-	-	-	-
Charges for services	-	-	-	7,794	11,723	7,794	16,361	-	-
Fines and forfeits	-	-	4,812	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,823	-
Total receipts	1,819,905	193,012	4,812	7,794	11,723	7,794	16,361	2,823	-
Disbursements:									
Personal services	1,306,741	-	-	-	-	-	10,336	-	-
Supplies	141,344	-	-	-	-	-	-	3,906	-
Other services and charges	188,262	-	30,398	-	-	7,968	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	235,207	242,197	-	-	-	-	-	-	-
Total disbursements	1,871,554	242,197	30,398	-	-	7,968	10,336	3,906	-
Excess (deficiency) of receipts over disbursements	(51,649)	(49,185)	(25,586)	7,794	11,723	(174)	6,025	(1,083)	-
Cash and investments - ending	\$ 128,727	\$ 1,103	\$ 13,052	\$ 45,106	\$ 89,046	\$ 45,746	\$ 8,075	\$ 2,061	\$ 1,215

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	OWEN COUNTY ROAD SIGN FUND	NEXTEL REBANDING	2008 FLOODING DAMAGE	DOCUMENT FEES	DOME PRESERVATION	911 READDRESSING	JAIL HOUSING	BLDG. DEPT. CONTRACTORS FEES	BUILDING DEPARTMENT
Cash and investments - beginning	\$ 2,450	\$ 5,044	\$ 1,204	\$ 20,963	\$ 11,851	\$ 7,912	\$ 11,623	\$ 57	\$ 74,576
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	50	-	-	-	-	-	-	-	51,411
Intergovernmental receipts	-	-	-	-	-	-	34,510	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	10,534	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	50	-	-	10,534	-	-	34,510	-	51,411
Disbursements:									
Personal services	-	-	-	-	-	-	51,127	-	35,069
Supplies	-	-	-	-	-	-	12,543	-	2,325
Other services and charges	-	-	-	4,096	-	-	-	-	8,073
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,912	-	-	183
Total disbursements	-	-	-	4,096	-	7,912	63,670	-	45,650
Excess (deficiency) of receipts over disbursements	50	-	-	6,438	-	(7,912)	(29,160)	-	5,761
Cash and investments - ending	\$ 2,500	\$ 5,044	\$ 1,204	\$ 27,401	\$ 11,851	\$ -	\$ (17,537)	\$ 57	\$ 80,337

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	INVESTIGATOR'S OFF SPACE RENT	FOOD REGISTRATION FUND	SHERIFF MEDICAL REIMBURSEMENT	SHERIFF'S FUEL REIMBURSEMENT	EXTENTION OFFICE WORK STUDY	TIRE FUND	FUTURE BUILDING FUND	SIREN PROJECT FUND	STATE SETTLEMENT
Cash and investments - beginning	\$ 123	\$ 6,350	\$ 6	\$ -	\$ 3,598	\$ -	\$ 35,301	\$ 14	\$ 773
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	12,781	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,664	-	-	-	-
Charges for services	-	-	-	39,511	-	977	15,750	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	451,481	-	-
Total receipts	-	12,781	-	39,511	2,664	977	467,231	-	-
Disbursements:									
Personal services	-	2,000	-	-	2,499	-	-	-	-
Supplies	-	467	-	-	-	-	-	-	-
Other services and charges	-	3,833	-	20,245	-	977	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	408,457	-	-
Other disbursements	-	100	-	-	-	-	-	-	-
Total disbursements	-	6,400	-	20,245	2,499	977	408,457	-	-
Excess (deficiency) of receipts over disbursements	-	6,381	-	19,266	165	-	58,774	-	-
Cash and investments - ending	\$ 123	\$ 12,731	\$ 6	\$ 19,266	\$ 3,763	\$ -	\$ 94,075	\$ 14	\$ 773

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	COUNTY PLANNING RETREAT	COURTHOUSE CLOCK TOWER	SAFE ASSURED ID - SHERIFF	VETERAN'S MEMORIAL WALL MAINT.	SPECIAL EVENTS FEES	SHERIFF'S PROJECT INCOME	VEHICLE INDENTIFICATION NUMBER	SEX OFFENDER REGISTRY	PTRC HOLDING FUND
Cash and investments - beginning	\$ 393	\$ 1,510	\$ 2,211	\$ 1,862	\$ 450	\$ 22,741	\$ 2,290	\$ 1,500	\$ 1
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	629,540
Charges for services	-	-	-	-	50	11,727	805	1,000	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300	-	-	-	-	-
Total receipts	-	-	-	300	50	11,727	805	1,000	629,540
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	336	-	-	-	2,500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,829	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	601,867
Total disbursements	-	-	-	336	-	9,829	-	2,500	601,867
Excess (deficiency) of receipts over disbursements	-	-	-	(36)	50	1,898	805	(1,500)	27,673
Cash and investments - ending	\$ 393	\$ 1,510	\$ 2,211	\$ 1,826	\$ 500	\$ 24,639	\$ 3,095	\$ -	\$ 27,674

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	COMMUNITY CORRECTIONS STATE GRANT	GRANT FOR SCHOOL OFFICER	COPS FAST GRANT EQUIPMENT	OC SOIL AND WATER CONSERVATION	SOLID WASTE GRANT	OWEN COUNTY REGIONAL SEWER DISTICT	COMMUNITY FOUNDATION GRANT	DRUG COURT	CERT FUND
Cash and investments - beginning	\$ 1,976	\$ 20,661	\$ 1,885	\$ 3,278	\$ 25	\$ 996	\$ 502	\$ 17,862	\$ 1
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	396,005	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	5,303	-
Other receipts	-	-	-	5,025	8,888	-	-	-	-
Total receipts	396,005	-	-	5,025	8,888	-	-	5,303	-
Disbursements:									
Personal services	327,152	20,661	-	5,801	-	-	-	1,000	-
Supplies	13,436	-	-	-	-	-	-	58	-
Other services and charges	41,629	-	-	-	7,728	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	382,217	20,661	-	5,801	7,728	-	-	1,058	-
Excess (deficiency) of receipts over disbursements	13,788	(20,661)	-	(776)	1,160	-	-	4,245	-
Cash and investments - ending	\$ 15,764	\$ -	\$ 1,885	\$ 2,502	\$ 1,185	\$ 996	\$ 502	\$ 22,107	\$ 1

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	COURTHOUSE ELECTRICAL GRANT	HOMELAND SECURITY	CAR CAMERA FUND	EMERGENCY MANAGEMENT FUND	PUBLIC SAFETY FOUNDATION	Prosecutor Special Fund	Redevelopment Capital	Redevelopment Bond and Interest	Totals
Cash and investments - beginning	\$ 173	\$ -	\$ 395	\$ 1,253	\$ 137	\$ 1,667	\$ 166,973	\$ 159,977	\$ 12,603,481
Receipts:									
Taxes	-	-	-	-	-	-	-	-	16,518,479
Licenses and permits	-	-	-	-	-	-	-	-	82,162
Intergovernmental receipts	-	16,188	-	-	-	-	-	-	8,928,572
Charges for services	-	-	-	-	-	-	-	-	3,520,070
Fines and forfeits	-	-	-	-	-	-	-	-	333,080
Other receipts	-	-	-	-	-	1,885	177,505	90	11,092,091
Total receipts	-	16,188	-	-	-	1,885	177,505	90	40,474,454
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	12,385,086
Supplies	-	5,175	-	-	-	-	-	-	1,459,163
Other services and charges	-	-	-	-	-	-	-	-	6,109,818
Debt service - principal and interest	-	-	-	-	-	-	-	106,750	652,653
Capital outlay	-	-	-	-	-	-	-	-	1,542,205
Other disbursements	-	-	-	-	-	15	238,335	-	18,511,120
Total disbursements	-	5,175	-	-	-	15	238,335	106,750	40,660,045
Excess (deficiency) of receipts over disbursements	-	11,013	-	-	-	1,870	(60,830)	(106,660)	(185,591)
Cash and investments - ending	\$ 173	\$ 11,013	\$ 395	\$ 1,253	\$ 137	\$ 3,537	\$ 106,143	\$ 53,317	\$ 12,417,890

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	CLERK BANK	General	Accident Report	BID BOND TRUST	CAGIT Distribution Fund	CEDIT County Share
Cash and investments - beginning	\$ 780,906	\$ 9,117	\$ 36,620	\$ 490,784	\$ 3,978,938	\$ 4,763	\$ -	\$ 596	\$ 1,468,053
Receipts:									
Taxes	-	-	-	-	2,680,120	-	-	-	831,935
Licenses and permits	-	-	-	-	-	-	2,000	-	-
Intergovernmental receipts	-	-	-	1,732,665	-	-	-	-	-
Charges for services	-	82,481	177,313	-	-	1,069	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	755,682	6,308	-	-	-	-	-	2,415,107	-
Total receipts	755,682	88,789	177,313	1,732,665	2,680,120	1,069	2,000	2,415,107	831,935
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	9,974	-	-	-	-	-	-
Other services and charges	-	84,850	159,571	1,871,941	3,683,445	2,021	-	-	1,086,144
Other disbursements	780,906	6,376	-	-	-	-	-	2,415,106	-
Total disbursements	780,906	91,226	169,545	1,871,941	3,683,445	2,021	-	2,415,106	1,086,144
Excess (deficiency) of receipts over disbursements	(25,224)	(2,437)	7,768	(139,276)	(1,003,325)	(952)	2,000	1	(254,209)
Cash and investments - ending	\$ 755,682	\$ 6,680	\$ 44,388	\$ 351,508	\$ 2,975,613	\$ 3,811	\$ 2,000	\$ 597	\$ 1,213,844

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 19,365	\$ 42,129	\$ 1,410	\$ 9,081	\$ 18,502	\$ 14,330	\$ 623,899	\$ 12,888	\$ 21,882
Receipts:									
Taxes	-	-	-	-	-	-	-	113,542	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	157,482	-	-	-	-	433,920	-	-
Charges for services	9,482	-	2,950	-	-	3,140	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	54	-	-	-	(1)	17,186
Total receipts	9,482	157,482	2,950	54	-	3,140	433,920	113,541	17,186
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	9,063	164,399	-	-	-	2,937	453,476	59,248	22,009
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	9,063	164,399	-	-	-	2,937	453,476	59,248	22,009
Excess (deficiency) of receipts over disbursements	419	(6,917)	2,950	54	-	203	(19,556)	54,293	(4,823)
Cash and investments - ending	\$ 19,784	\$ 35,212	\$ 4,360	\$ 9,135	\$ 18,502	\$ 14,533	\$ 604,343	\$ 67,181	\$ 17,059

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Electronic Map Generation	Emergency Medical Services	Emergency Planning/Right To Know	GENERATOR PROJECT 2015	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 8,632	\$ 575,659	\$ 2,831	\$ -	\$ 9,063	\$ 44,788	\$ 34,753	\$ 8,122	\$ 2,982
Receipts:									
Taxes	-	1,622,694	-	-	-	-	120,390	-	-
Licenses and permits	-	-	-	-	-	44,420	-	-	-
Intergovernmental receipts	-	-	6,031	12,500	-	-	-	-	-
Charges for services	10,979	(8,365)	-	-	11,663	-	-	1,742	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,979	1,614,329	6,031	12,500	11,663	44,420	120,390	1,742	-
Disbursements:									
Personal services	1,070	-	-	-	-	-	93,351	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,629	1,295,653	954	8,800	6,510	31,989	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	4,699	1,295,653	954	8,800	6,510	31,989	93,351	-	-
Excess (deficiency) of receipts over disbursements	6,280	318,676	5,077	3,700	5,153	12,431	27,039	1,742	-
Cash and investments - ending	\$ 14,912	\$ 894,335	\$ 7,908	\$ 3,700	\$ 14,216	\$ 57,219	\$ 61,792	\$ 9,864	\$ 2,982

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Local Health Maintenance	Local Road and Street	Motor Vehicle Highway	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Supplemental Public Defender Services
Cash and investments - beginning	\$ 33,113	\$ 123,752	\$ 284,294	\$ 156,217	\$ -	\$ 343,779	\$ 63,874	\$ 274,108	\$ 26,801
Receipts:									
Taxes	1	-	-	-	-	251,838	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	33,360	733,748	2,341,813	-	-	-	-	127,809	-
Charges for services	-	-	-	-	-	-	46,241	-	64,504
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>33,361</u>	<u>733,748</u>	<u>2,341,813</u>	<u>-</u>	<u>-</u>	<u>251,838</u>	<u>46,241</u>	<u>127,809</u>	<u>64,504</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	31,154	565,606	2,488,972	18,349	-	231,989	29,026	206,648	41,202
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>31,154</u>	<u>565,606</u>	<u>2,488,972</u>	<u>18,349</u>	<u>-</u>	<u>231,989</u>	<u>29,026</u>	<u>206,648</u>	<u>41,202</u>
Excess (deficiency) of receipts over disbursements	<u>2,207</u>	<u>168,142</u>	<u>(147,159)</u>	<u>(18,349)</u>	<u>-</u>	<u>19,849</u>	<u>17,215</u>	<u>(78,839)</u>	<u>23,302</u>
Cash and investments - ending	<u>\$ 35,320</u>	<u>\$ 291,894</u>	<u>\$ 137,135</u>	<u>\$ 137,868</u>	<u>\$ -</u>	<u>\$ 363,628</u>	<u>\$ 81,089</u>	<u>\$ 195,269</u>	<u>\$ 50,103</u>

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	DHS-SHSP RADIO TEMPLET	Court Appointed Special Advocate (CASA)	Election and Registration	COUNTY ATTORNEY FEES
Cash and investments - beginning	\$ 31,431	\$ 27,641	\$ 2,054	\$ 538,474	\$ 29,423	\$ -	\$ 95,640	\$ 42,181	\$ 1,773
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	104,088	-
Charges for services	-	5,495	-	447,732	16,922	-	8,453	-	13,233
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	19,767	-	139,009	-	-	-	-	-	-
Total receipts	19,767	5,495	139,009	447,732	16,922	-	8,453	104,088	13,233
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	15,957	-	126,043	-	15,148	19,390	16,935	47,048	10,685
Other disbursements	-	-	-	540,218	-	-	-	-	-
Total disbursements	15,957	-	126,043	540,218	15,148	19,390	16,935	47,048	10,685
Excess (deficiency) of receipts over disbursements	3,810	5,495	12,966	(92,486)	1,774	(19,390)	(8,482)	57,040	2,548
Cash and investments - ending	\$ 35,241	\$ 33,136	\$ 15,020	\$ 445,988	\$ 31,197	\$ (19,390)	\$ 87,158	\$ 99,221	\$ 4,321

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	County Elected Officials Training	Veteran Park Project	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	EMS Equipment	K-9
Cash and investments - beginning	\$ 6,194	\$ -	\$ 369,544	\$ 69,227	\$ 8,732	\$ 10,720	\$ 245,253	\$ 602	\$ 13,424
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,617	3,010	-	-	-
Charges for services	1,742	-	292,649	112,985	-	-	33,433	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	100,223	-	-	-	-	-	534	-
Total receipts	1,742	100,223	292,649	112,985	3,617	3,010	33,433	534	-
Disbursements:									
Personal services	-	-	400,592	157,609	3,823	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	452	17,485	-	-	-	4,720	97,537	-	9,832
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	452	17,485	400,592	157,609	3,823	4,720	97,537	-	9,832
Excess (deficiency) of receipts over disbursements	1,290	82,738	(107,943)	(44,624)	(206)	(1,710)	(64,104)	534	(9,832)
Cash and investments - ending	\$ 7,484	\$ 82,738	\$ 261,601	\$ 24,603	\$ 8,526	\$ 9,010	\$ 181,149	\$ 1,136	\$ 3,592

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Recycling	MASS PROP/PANDEMIC	IT Services	REDEVELOPMENT COMMISSION	PAYROLL CLEARING FUND	PAYROLL HEALTH BENEFIT	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 10,068	\$ 2,214	\$ 30	\$ 788,535	\$ (421,444)	\$ -	\$ -	\$ 35,163	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	16,038,624	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	587,383	-
Charges for services	59,290	-	-	107	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,208,274	455,111	-	-	-
Total receipts	<u>59,290</u>	<u>-</u>	<u>-</u>	<u>107</u>	<u>2,208,274</u>	<u>455,111</u>	<u>16,038,624</u>	<u>587,383</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	377,697	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	86,690	-	-	-	-	-	16,038,624	-	-
Other disbursements	-	-	-	145,191	2,311,566	-	-	575,038	-
Total disbursements	<u>86,690</u>	<u>-</u>	<u>-</u>	<u>145,191</u>	<u>2,311,566</u>	<u>377,697</u>	<u>16,038,624</u>	<u>575,038</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(27,400)</u>	<u>-</u>	<u>-</u>	<u>(145,084)</u>	<u>(103,292)</u>	<u>77,414</u>	<u>-</u>	<u>12,345</u>	<u>-</u>
Cash and investments - ending	\$ <u>(17,332)</u>	\$ <u>2,214</u>	\$ <u>30</u>	\$ <u>643,451</u>	\$ <u>(524,736)</u>	\$ <u>77,414</u>	\$ <u>-</u>	\$ <u>47,508</u>	\$ <u>-</u>

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CVET Agency	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 15	\$ 140	\$ -	\$ (1,956)	\$ 12,355	\$ -	\$ 992	\$ 105	\$ 215
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	141,751	-	39,432	-	-	-	-	-	-
Charges for services	-	-	-	1,956	-	373	-	-	3,140
Fines and forfeits	-	-	-	-	-	-	17,820	-	-
Other receipts	-	-	-	-	-	-	-	1,716	-
Total receipts	141,751	-	39,432	1,956	-	373	17,820	1,716	3,140
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	39,432	-	-	-	-	-	2,960
Other disbursements	141,751	-	-	-	-	125	17,428	1,696	-
Total disbursements	141,751	-	39,432	-	-	125	17,428	1,696	2,960
Excess (deficiency) of receipts over disbursements	-	-	-	1,956	-	248	392	20	180
Cash and investments - ending	\$ 15	\$ 140	\$ -	\$ -	\$ 12,355	\$ 248	\$ 1,384	\$ 125	\$ 395

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	Sheriff's Tax Warrant
Cash and investments - beginning	\$ 188	\$ -	\$ 128	\$ 25	\$ 19,463	\$ 48	\$ 56	\$ 94,709	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	78,984	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	36,090	-	-	-
Charges for services	-	275	1,815	1,275	49,716	-	38	-	4,096
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,286	-	-	-	-	-	-	-	-
Total receipts	1,286	275	1,815	1,275	49,716	36,090	38	78,984	4,096
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,254	275	-	1,300	19,463	35,717	-	57,600	-
Other disbursements	-	-	1,783	-	-	-	-	-	-
Total disbursements	1,254	275	1,783	1,300	19,463	35,717	-	57,600	-
Excess (deficiency) of receipts over disbursements	32	-	32	(25)	30,253	373	38	21,384	4,096
Cash and investments - ending	\$ 220	\$ -	\$ 160	\$ -	\$ 49,716	\$ 421	\$ 94	\$ 116,093	\$ 4,096

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CAGIT Distribution	CEDIT Distribution	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	ADULT PROBATION ADMIN.	EMS DONATION FUND	ALLEN HALL - PARAMEDIC FUND
Cash and investments - beginning	\$ 128,727	\$ 1,103	\$ 13,052	\$ 45,106	\$ 89,046	\$ 45,746	\$ 8,075	\$ 2,061	\$ 1,215
Receipts:									
Taxes	1,866,065	190,866	-	-	-	-	-	-	-
Licenses and permits	-	-	4,834	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	15,857	-	-
Charges for services	-	-	-	7,219	11,022	7,220	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,250	-
Total receipts	1,866,065	190,866	4,834	7,219	11,022	7,220	15,857	2,250	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,818,836	190,866	17,461	12,000	2,532	6,374	12,941	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,818,836	190,866	17,461	12,000	2,532	6,374	12,941	-	-
Excess (deficiency) of receipts over disbursements	47,229	-	(12,627)	(4,781)	8,490	846	2,916	2,250	-
Cash and investments - ending	\$ 175,956	\$ 1,103	\$ 425	\$ 40,325	\$ 97,536	\$ 46,592	\$ 10,991	\$ 4,311	\$ 1,215

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	OWEN COUNTY ROAD SIGN FUND	NEXTEL REBANDING	2008 FLOODING DAMAGE	DOCUMENT FEES	DOME PRESERVATION	911 READDRESSING	JAIL HOUSING	BLDG. DEPT. CONTRACTORS FEES	BUILDING DEPARTMENT
Cash and investments - beginning	\$ 2,500	\$ 5,044	\$ 1,204	\$ 27,401	\$ 11,851	\$ -	\$ (17,537)	\$ 57	\$ 80,337
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	25	-	-	-	-	-	-	-	52,506
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,577	-	-	55,617	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>25</u>	<u>-</u>	<u>-</u>	<u>5,577</u>	<u>-</u>	<u>-</u>	<u>55,617</u>	<u>-</u>	<u>52,506</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	442	-	-	-	-	1,654	-	42,745
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>442</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,654</u>	<u>-</u>	<u>42,745</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>(442)</u>	<u>-</u>	<u>5,577</u>	<u>-</u>	<u>-</u>	<u>53,963</u>	<u>-</u>	<u>9,761</u>
Cash and investments - ending	<u>\$ 2,525</u>	<u>\$ 4,602</u>	<u>\$ 1,204</u>	<u>\$ 32,978</u>	<u>\$ 11,851</u>	<u>\$ -</u>	<u>\$ 36,426</u>	<u>\$ 57</u>	<u>\$ 90,098</u>

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	INVESTIGATOR'S OFF SPACE RENT	FOOD REGISTRATION FUND	SHERIFF MEDICAL REIMBURSEMENT	SHERIFF'S FUEL REIMBURSEMENT	EXTENTION OFFICE WORK STUDY	TIRE FUND	FUTURE BUILDING FUND	SIREN PROJECT FUND
Cash and investments - beginning	\$ 123	\$ 12,731	\$ 6	\$ 19,266	\$ 3,763	\$ -	\$ 94,075	\$ 14
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	4,490	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,408	-	22,360	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	28,707	-	-	-	-
Total receipts	-	4,490	-	28,707	2,408	-	22,360	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	6,924	-	-	-	-	86,602	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	6,924	-	-	-	-	86,602	-
Excess (deficiency) of receipts over disbursements	-	(2,434)	-	28,707	2,408	-	(64,242)	-
Cash and investments - ending	\$ 123	\$ 10,297	\$ 6	\$ 47,973	\$ 6,171	\$ -	\$ 29,833	\$ 14

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	STATE SETTLEMENT	COUNTY PLANNING RETREAT	COURTHOUSE CLOCK TOWER	SAFE ASSURED ID - SHERIFF	VETERAN'S MEMORIAL WALL MAINT.	SPECIAL EVENTS FEES	SHERIFF'S PROJECT INCOME	VEHICLE INDENTIFICATION NUMBER	SEX OFFENDER REGISTRY
Cash and investments - beginning	\$ 773	\$ 393	\$ 1,510	\$ 2,211	\$ 1,826	\$ 500	\$ 24,639	\$ 3,095	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	75	50	6,673	1,115	850
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	75	50	6,673	1,115	850
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	850
Other disbursements	-	-	-	-	-	-	2,448	-	-
Total disbursements	-	-	-	-	-	-	2,448	-	850
Excess (deficiency) of receipts over disbursements	-	-	-	-	75	50	4,225	1,115	-
Cash and investments - ending	\$ 773	\$ 393	\$ 1,510	\$ 2,211	\$ 1,901	\$ 550	\$ 28,864	\$ 4,210	\$ -

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	PTRC HOLDING FUND	COMMUNITY CORRECTIONS STATE GRANT	GRANT FOR SCHOOL OFFICER	COPS FAST GRANT EQUIPMENT	OC SOIL AND WATER CONSERVATION	SOLID WASTE GRANT	OWEN COUNTY REGIONAL SEWER DISTICT	COMMUNITY FOUNDATION GRANT	DRUG COURT	CERT FUND
Cash and investments - beginning	\$ 27,674	\$ 15,764	\$ -	\$ 1,885	\$ 2,502	\$ 1,185	\$ 996	\$ 502	\$ 22,107	\$ 1
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	805,036	-	-	-	-	-	-	-	-	-
Charges for services	-	387,869	-	-	4,855	315	-	-	7,915	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	805,036	387,869	-	-	4,855	315	-	-	7,915	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	371,379	-	-	5,846	1,500	-	-	15,433	-
Other disbursements	805,036	-	-	-	-	-	-	-	-	-
Total disbursements	805,036	371,379	-	-	5,846	1,500	-	-	15,433	-
Excess (deficiency) of receipts over disbursements	-	16,490	-	-	(991)	(1,185)	-	-	(7,518)	-
Cash and investments - ending	\$ 27,674	\$ 32,254	\$ -	\$ 1,885	\$ 1,511	\$ -	\$ 996	\$ 502	\$ 14,589	\$ 1

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	COURTHOUSE ELECTRICAL GRANT	HOMELAND SECURITY	CAR CAMERA FUND	EMERGENCY MANAGEMENT FUND	PUBLIC SAFETY FOUNDATION	Prosecutor Special Fund	Redevelopment Capital	Redevelopment Bond and Interest	Totals
Cash and investments - beginning	\$ 173	\$ 11,013	\$ 395	\$ 1,253	\$ 137	\$ 3,537	\$ 106,143	\$ 53,317	\$ 12,417,890
Receipts:									
Taxes	-	-	-	-	-	-	-	-	23,795,059
Licenses and permits	-	-	-	-	-	-	-	-	108,275
Intergovernmental receipts	-	-	-	-	-	-	-	-	7,315,592
Charges for services	-	-	-	-	-	-	-	-	1,979,064
Fines and forfeits	-	-	-	-	-	-	-	-	17,820
Other receipts	-	65,928	-	8,485	-	16,610	107	83,256	6,325,599
Total receipts	-	65,928	-	8,485	-	16,610	107	83,256	39,541,409
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	1,034,142
Supplies	-	-	-	-	-	-	-	-	9,974
Other services and charges	-	29,900	-	8,485	-	-	-	-	31,856,902
Other disbursements	-	-	-	-	-	5,692	-	136,500	7,886,860
Total disbursements	-	29,900	-	8,485	-	5,692	-	136,500	40,787,878
Excess (deficiency) of receipts over disbursements	-	36,028	-	-	-	10,918	107	(53,244)	(1,246,469)
Cash and investments - ending	\$ 173	\$ 47,041	\$ 395	\$ 1,253	\$ 137	\$ 14,455	\$ 106,250	\$ 73	\$ 11,171,421

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	CLERK BANK	General	Accident Report	BID BOND TRUST	Cagit-PTRC	Cagit Distribution Fund	CEDIT County Share
Cash and investments - beginning	\$ 755,682	\$ 6,680	\$ 44,388	\$ 351,508	\$ 2,975,613	\$ 3,811	\$ 2,000	\$ 27,674	\$ 597	\$ 1,213,844
Receipts:										
Taxes	-	-	-	-	1,867,353	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	3,000	-	-	-
Intergovernmental receipts	-	-	-	2,321,746	43,294	-	-	-	-	-
Charges for services	-	-	124,517	-	89,535	-	-	-	-	-
Other receipts	740,705	108,568	-	-	702,440	1,055	-	848,310	2,544,929	1,175,195
Total receipts	740,705	108,568	124,517	2,321,746	2,702,622	1,055	3,000	848,310	2,544,929	1,175,195
Disbursements:										
Personal services	-	-	-	-	2,269,858	-	-	-	-	505,520
Supplies	-	-	111,379	-	134,917	-	-	-	-	-
Other services and charges	-	-	-	2,227,823	1,009,154	-	-	-	-	241,364
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	36,000
Capital outlay	-	-	-	-	10,564	-	-	-	-	117,976
Other disbursements	755,682	113,253	-	-	356,254	2,415	-	848,310	2,544,929	-
Total disbursements	755,682	113,253	111,379	2,227,823	3,780,747	2,415	-	848,310	2,544,929	900,860
Excess (deficiency) of receipts over disbursements	(14,977)	(4,685)	13,138	93,923	(1,078,125)	(1,360)	3,000	-	-	274,335
Cash and investments - ending	\$ 740,705	\$ 1,995	\$ 57,526	\$ 445,431	\$ 1,897,488	\$ 2,451	\$ 5,000	\$ 27,674	\$ 597	\$ 1,488,179

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 19,784	\$ 35,212	\$ 4,360	\$ 9,135	\$ 18,502	\$ 14,533	\$ 604,343	\$ 67,181	\$ 17,059	\$ 14,912
Receipts:										
Taxes	-	-	-	-	-	-	332,671	110,629	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	7,743	2,574	-	-
Charges for services	-	-	-	-	-	-	-	-	-	9,100
Other receipts	12,317	123,639	7,425	104	-	3,055	15,520	-	21,767	-
Total receipts	12,317	123,639	7,425	104	-	3,055	355,934	113,203	21,767	9,100
Disbursements:										
Personal services	-	58,272	-	-	-	-	-	-	-	-
Supplies	-	1,177	-	-	-	-	-	-	-	-
Other services and charges	-	61,173	-	-	-	-	-	175,047	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	923	-	-	-	-	711,136	-	-	-
Other disbursements	-	-	-	-	-	7,140	-	-	15,529	3,506
Total disbursements	-	121,545	-	-	-	7,140	711,136	175,047	15,529	3,506
Excess (deficiency) of receipts over disbursements	12,317	2,094	7,425	104	-	(4,085)	(355,202)	(61,844)	6,238	5,594
Cash and investments - ending	\$ 32,101	\$ 37,306	\$ 11,785	\$ 9,239	\$ 18,502	\$ 10,448	\$ 249,141	\$ 5,337	\$ 23,297	\$ 20,506

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

	Emergency Medical Services	Emergency Planning/Right To Know	GENERATOR PROJECT 2015	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 894,335	\$ 7,908	\$ 3,700	\$ 14,216	\$ 57,219	\$ 61,792	\$ 9,864	\$ 2,982	\$ 35,320	\$ 291,894
Receipts:										
Taxes	823,048	-	-	-	-	107,490	-	-	-	546,880
Licenses and permits	-	-	-	-	-	13,214	-	-	-	-
Intergovernmental receipts	18,611	-	-	-	-	2,483	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Other receipts	827,125	2,940	-	10,268	26,310	-	1,769	-	50,181	217,413
Total receipts	1,668,784	2,940	-	10,268	26,310	123,187	1,769	-	50,181	764,293
Disbursements:										
Personal services	885,958	-	-	-	-	100,459	-	-	18,211	-
Supplies	85,549	-	-	-	-	1,580	-	-	1,447	826,972
Other services and charges	207,315	1,115	-	-	-	50	-	-	9,505	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	734	-	-	-	-	-	-	-	2,654	-
Other disbursements	20,722	101	-	4,902	20,829	-	-	-	-	-
Total disbursements	1,200,278	1,216	-	4,902	20,829	102,089	-	-	31,817	826,972
Excess (deficiency) of receipts over disbursements	468,506	1,724	-	5,366	5,481	21,098	1,769	-	18,364	(62,679)
Cash and investments - ending	\$ 1,362,841	\$ 9,632	\$ 3,700	\$ 19,582	\$ 62,700	\$ 82,890	\$ 11,633	\$ 2,982	\$ 53,684	\$ 229,215

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

	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 137,135	\$ 137,868	\$ 363,628	\$ 81,089	\$ 195,269	\$ 50,103	\$ 35,241	\$ 33,136	\$ 15,020	\$ 445,988
Receipts:										
Taxes	-	-	218,904	-	-	-	-	-	-	-
Licenses and permits	365	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,038,163	-	5,329	-	-	-	-	-	-	-
Charges for services	15,283	-	-	-	-	-	-	-	-	-
Other receipts	204,879	1,300,000	3,291	68,018	142,804	68,689	60,372	5,550	67,133	237,842
Total receipts	2,258,690	1,300,000	227,524	68,018	142,804	68,689	60,372	5,550	67,133	237,842
Disbursements:										
Personal services	1,021,204	-	113,112	3,221	-	-	-	-	-	-
Supplies	201,626	-	-	-	-	-	-	-	-	-
Other services and charges	306,240	-	117,362	-	17,962	-	-	-	-	-
Debt service - principal and interest	98,226	-	-	-	-	-	-	-	-	-
Capital outlay	57,093	-	635	-	95,701	-	-	-	-	-
Other disbursements	-	1,300,000	250	27,240	145,485	-	31,875	-	66,169	278,940
Total disbursements	1,684,389	1,300,000	231,359	30,461	259,148	-	31,875	-	66,169	278,940
Excess (deficiency) of receipts over disbursements	574,301	-	(3,835)	37,557	(116,344)	68,689	28,497	5,550	964	(41,098)
Cash and investments - ending	\$ 711,436	\$ 137,868	\$ 359,793	\$ 118,646	\$ 78,925	\$ 118,792	\$ 63,738	\$ 38,686	\$ 15,984	\$ 404,890

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
 CASH AND INVESTMENT BALANCES - REGULATORY
 For the Year Ended December 31, 2016

	Local Health Department Trust Account	DHS-SHSP RADIO TEMPLET	Court Appointed Special Advocate (CASA)	Election and Registration	COUNTY ATTORNEY FEES	County Elected Officials Training	Veteran Park Project	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 31,197	\$ (19,390)	\$ 87,158	\$ 99,221	\$ 4,321	\$ 7,484	\$ 82,738	\$ 261,601	\$ 24,603	\$ 8,526
Receipts:										
Taxes	-	-	-	109,060	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,486	-	-	-	-	-	-
Charges for services	-	-	-	-	16,429	-	-	-	-	-
Other receipts	25,382	-	31,409	-	-	1,770	3,000	331,829	117,413	4,121
Total receipts	25,382	-	31,409	111,546	16,429	1,770	3,000	331,829	117,413	4,121
Disbursements:										
Personal services	-	-	1,200	76,488	-	-	-	321,121	82,462	3,989
Supplies	4,482	-	70	1,966	-	-	-	-	1,565	746
Other services and charges	9,034	-	1,041	27,236	14,630	615	21,113	118,842	19,692	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,604	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,177	-	-	61,324	8,702	-	-
Total disbursements	13,516	-	3,915	110,867	14,630	615	82,437	448,665	103,719	4,735
Excess (deficiency) of receipts over disbursements	11,866	-	27,494	679	1,799	1,155	(79,437)	(116,836)	13,694	(614)
Cash and investments - ending	\$ 43,063	\$ (19,390)	\$ 114,652	\$ 99,900	\$ 6,120	\$ 8,639	\$ 3,301	\$ 144,765	\$ 38,297	\$ 7,912

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

	Alternative Dispute Resolution	County User Fee	EMS Equipment	K-9	Recycling	MASS PROP/PANDEMIC	IT Services	REDEVELOPMENT COMMISSION	PAYROLL CLEARING FUND	PAYROLL HEALTH BENEFIT
Cash and investments - beginning	\$ 9,010	\$ 181,149	\$ 1,136	\$ 3,592	\$ (17,332)	\$ 2,214	\$ 30	\$ 643,451	\$ (524,736)	\$ 77,414
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	65,753	-	-	5,313	-	-
Other receipts	2,625	24,753	260	2,632	-	-	-	-	1,361,178	950,340
Total receipts	2,625	24,753	260	2,632	65,753	-	-	5,313	1,361,178	950,340
Disbursements:										
Personal services	-	1,183	-	-	46,006	-	-	-	1,361,288	1,617,679
Supplies	-	10,036	-	-	2,080	-	-	-	-	-
Other services and charges	-	4,156	-	-	53,586	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	4,540	-	-	-	-	-	-	-	-
Other disbursements	4,605	-	-	3,540	-	-	-	435,027	-	-
Total disbursements	4,605	19,915	-	3,540	101,672	-	-	435,027	1,361,288	1,617,679
Excess (deficiency) of receipts over disbursements	(1,980)	4,838	260	(908)	(35,919)	-	-	(429,714)	(110)	(667,339)
Cash and investments - ending	\$ 7,030	\$ 185,987	\$ 1,396	\$ 2,684	\$ (53,251)	\$ 2,214	\$ 30	\$ 213,737	\$ (524,846)	\$ (589,925)

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

	Settlement	Wheel Tax	CVET Agency	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 47,508	\$ 15	\$ 140	\$ -	\$ 12,355	\$ 248	\$ 1,384	\$ 125	\$ 395
Receipts:										
Taxes	16,087,290	615,693	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	126,906	-	43,599	-	12,000	15,930	2,016	3,055
Total receipts	16,087,290	615,693	126,906	-	43,599	-	12,000	15,930	2,016	3,055
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	16,087,290	580,600	126,906	-	43,599	-	12,248	14,945	1,826	2,960
Total disbursements	16,087,290	580,600	126,906	-	43,599	-	12,248	14,945	1,826	2,960
Excess (deficiency) of receipts over disbursements	-	35,093	-	-	-	-	(248)	985	190	95
Cash and investments - ending	\$ -	\$ 82,601	\$ 15	\$ 140	\$ -	\$ 12,355	\$ -	\$ 2,369	\$ 315	\$ 490

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

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	Sheriff's Tax Warrant	CAGIT Distribution
Cash and investments - beginning	\$ 220	\$ -	\$ 160	\$ -	\$ 49,716	\$ 421	\$ 94	\$ 116,093	\$ 4,096	\$ 175,956
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	(6,412)	-	-	-	-	-
Other receipts	1,246	250	1,780	50	-	-	37	81,783	11,379	1,959,329
Total receipts	1,246	250	1,780	50	(6,412)	-	37	81,783	11,379	1,959,329
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	1,426,482
Supplies	-	-	-	-	-	-	-	-	-	117,088
Other services and charges	-	-	-	-	-	-	-	-	-	156,510
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	18,811
Other disbursements	1,364	250	1,638	50	24,858	-	-	67,500	-	184,903
Total disbursements	1,364	250	1,638	50	24,858	-	-	67,500	-	1,903,794
Excess (deficiency) of receipts over disbursements	(118)	-	142	-	(31,270)	-	37	14,283	11,379	55,535
Cash and investments - ending	\$ 102	\$ -	\$ 302	\$ -	\$ 18,446	\$ 421	\$ 131	\$ 130,376	\$ 15,475	\$ 231,491

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

	CEDIT Distribution	LOIT 2016 SPECIAL DISTRIBUTION	City/Town Ordinance Violations Fines	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	ADULT PROBATION ADMIN.	EMS DONATION FUND	ALLEN HALL - PARAMEDIC FUND	OWEN COUNTY ROAD SIGN FUND
Cash and investments - beginning	\$ 1,103	\$ -	\$ 425	\$ 40,325	\$ 97,536	\$ 46,592	\$ 10,991	\$ 4,311	\$ 1,215	\$ 2,525
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,350
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Other receipts	201,198	757,016	4,617	7,334	11,029	7,754	16,089	1,305	-	-
Total receipts	201,198	757,016	4,617	7,334	11,029	7,754	16,089	1,305	-	2,350
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	201,198	280,657	-	5,400	4,367	6,195	7,020	1,651	-	-
Total disbursements	201,198	280,657	-	5,400	4,367	6,196	7,020	1,651	-	-
Excess (deficiency) of receipts over disbursements	-	476,359	4,617	1,934	6,662	1,558	9,069	(346)	-	2,350
Cash and investments - ending	\$ 1,103	\$ 476,359	\$ 5,042	\$ 42,259	\$ 104,198	\$ 48,150	\$ 20,060	\$ 3,965	\$ 1,215	\$ 4,875

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

	NEXTEL REBANDING	2008 FLOODING DAMAGE	DOCUMENT FEES	DOME PRESERVATION	JAIL HOUSING	BLDG. DEPT. CONTRACTORS FEES	BUILDING DEPARTMENT	INVESTIGATOR'S OFF SPACE RENT	FOOD REGISTRATION FUND
Cash and investments - beginning	\$ 4,602	\$ 1,204	\$ 32,978	\$ 11,851	\$ 36,426	\$ 57	\$ 90,098	\$ 123	\$ 10,297
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	-	-	7,594	-	43,435	-	47,367	-	7,760
Total receipts	-	-	7,594	-	43,435	-	47,367	-	7,760
Disbursements:									
Personal services	-	-	-	-	-	-	37,090	-	3,624
Supplies	-	-	-	-	-	-	1,534	-	1,914
Other services and charges	69	-	-	-	-	-	8,452	-	4,751
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	21,570	-	-
Other disbursements	-	-	-	-	-	-	362	-	-
Total disbursements	69	-	-	-	-	-	69,008	-	10,289
Excess (deficiency) of receipts over disbursements	(69)	-	7,594	-	43,435	-	(21,641)	-	(2,529)
Cash and investments - ending	\$ 4,533	\$ 1,204	\$ 40,572	\$ 11,851	\$ 79,861	\$ 57	\$ 68,457	\$ 123	\$ 7,768

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

	SHERIFF MEDICAL REIMBURSEMENT	SHERIFF'S FUEL REIMBURSEMENT	EXTENTION OFFICE WORK STUDY	FUTURE BUILDING FUND	SIREN PROJECT FUND	STATE SETTLEMENT	COUNTY PLANNING RETREAT	COURTHOUSE CLOCK TOWER	SAFE ASSURED ID - SHERIFF
Cash and investments - beginning	\$ 6	\$ 47,973	\$ 6,171	\$ 29,833	\$ 14	\$ 773	\$ 393	\$ 1,510	\$ 2,211
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	11	17,324	-	18,000	-	-	-	-	-
Total receipts	11	17,324	-	18,000	-	-	-	-	-
Disbursements:									
Personal services	-	-	3,356	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	21,400	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,356	21,400	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	11	17,324	(3,356)	(3,400)	-	-	-	-	-
Cash and investments - ending	\$ 17	\$ 65,297	\$ 2,815	\$ 26,433	\$ 14	\$ 773	\$ 393	\$ 1,510	\$ 2,211

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
 CASH AND INVESTMENT BALANCES - REGULATORY
 For the Year Ended December 31, 2016

	VETERAN'S MEMORIAL WALL MAINT.	SPECIAL EVENTS FEES	SHERIFF'S PROJECT INCOME	VEHICLE INDENTIFICATION NUMBER	SEX OFFENDER REGISTRY	Community Crossings Grant	COMMUNITY CORRECTIONS STATE GRANT	COPS FAST GRANT EQUIPMENT	OC SOIL AND WATER CONSERVATION
Cash and investments - beginning	\$ 1,901	\$ 550	\$ 28,864	\$ 4,210	\$ -	\$ -	\$ 32,254	\$ 1,885	\$ 1,511
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	99,488	-	-
Other receipts	3,275	150	6,840	1,625	650	1,300,000	-	-	-
Total receipts	3,275	150	6,840	1,625	650	1,300,000	99,488	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	107,276	-	-
Supplies	-	-	-	-	-	-	1,852	-	-
Other services and charges	-	-	-	-	-	1,310,665	21,839	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	15,826	-	550	-	655	-	-
Total disbursements	-	-	15,826	-	550	1,310,665	131,622	-	-
Excess (deficiency) of receipts over disbursements	3,275	150	(8,986)	1,625	100	(10,665)	(32,134)	-	-
Cash and investments - ending	\$ 5,176	\$ 700	\$ 19,878	\$ 5,835	\$ 100	\$ (10,665)	\$ 120	\$ 1,885	\$ 1,511

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

	OWEN COUNTY REGIONAL SEWER DISTRICT	COMMUNITY FOUNDATION GRANT	DRUG COURT	CERT FUND	COURTHOUSE ELECTRICAL GRANT	HOMELAND SECURITY	CAR CAMERA FUND	EMERGENCY MANAGEMENT FUND	PUBLIC SAFETY FOUNDATION
Cash and investments - beginning	\$ 996	\$ 502	\$ 14,589	\$ 1	\$ 173	\$ 47,041	\$ 395	\$ 1,253	\$ 137
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	550	-	-	-	-	-	-
Other receipts	-	-	-	-	-	9,994	-	-	-
Total receipts	-	-	550	-	-	9,994	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	356	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	38	-	-	90	-	-	-
Total disbursements	-	-	394	-	-	90	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	156	-	-	9,904	-	-	-
Cash and investments - ending	\$ 996	\$ 502	\$ 14,745	\$ 1	\$ 173	\$ 56,945	\$ 395	\$ 1,253	\$ 137

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

	Prosecutor Special Fund	Redevelopment General	Redevelopment Capital	Redevelopment Bond and Interest	County Ordinance Violations	Oc Fam Court Facilitation Proj	COURT-GUARDINSHIP PROGRAM	Homeland Security Grant 14891	Homeland Security Grant 14745
Cash and investments - beginning	\$ 14,455	\$ -	\$ 106,250	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Other receipts	800	80,631	162,013	169,378	25	51,427	38,500	-	5,111
Total receipts	800	80,631	162,013	169,378	25	51,427	38,500	-	5,111
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,753	7,422	174,938	169,375	-	51,427	-	31,912	5,111
Total disbursements	3,753	7,422	174,938	169,375	-	51,427	-	31,912	5,111
Excess (deficiency) of receipts over disbursements	(2,953)	73,209	(12,925)	3	25	-	38,500	(31,912)	-
Cash and investments - ending	\$ 11,502	\$ 73,209	\$ 93,325	\$ 76	\$ 25	\$ -	\$ 38,500	\$ (31,912)	\$ -

OWEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEME
 CASH AND INVESTMENT BALANCES - REGULATORY
 For the Year Ended December 31, 2016

	Homeland Security Grant 14834	GAL/CASA Capacity Grant	EDS#D25-17-047 - IS FOR 9101	JDAI	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Violence Against Women	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,171,421
Receipts:								
Taxes	-	-	-	-	-	-	-	20,819,018
Licenses and permits	-	-	-	-	-	-	-	18,929
Intergovernmental receipts	-	-	-	-	-	-	-	4,442,429
Charges for services	-	-	-	-	-	-	-	419,556
Other receipts	2,489	5,000	196,375	5,000	34,375	1,350	8,038	17,946,564
Total receipts	2,489	5,000	196,375	5,000	34,375	1,350	8,038	43,646,496
Disbursements:								
Personal services	-	-	126,726	-	25,966	-	-	10,217,751
Supplies	-	-	3,921	-	-	-	-	1,511,901
Other services and charges	-	-	16,292	999	251	-	-	6,185,640
Debt service - principal and interest	-	-	-	-	-	-	-	134,226
Capital outlay	-	-	-	-	-	-	-	1,043,941
Other disbursements	2,489	133	-	-	-	-	-	25,183,412
Total disbursements	2,489	133	146,939	999	26,217	-	-	44,276,871
Excess (deficiency) of receipts over disbursements	-	4,867	49,436	4,001	8,158	1,350	8,038	(630,375)
Cash and investments - ending	\$ -	\$ 4,867	\$ 49,436	\$ 4,001	\$ 8,158	\$ 1,350	\$ 8,038	\$ 10,541,045

OWEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Cat Financial	lease grader Highway department	\$ 50,000	6/10/2016	6/10/2020
Total of annual lease payments		<u>\$ 50,000</u>		

Type	Purpose	Ending Balance	Principal and Interest Due Year
Governmental activities:			
General obligation bonds	Redevelopment District Tax Increment Revenue Bond of 2012	\$ 2,035,000	\$ 170,875
REMC Loan	Redevelopment District	1,066,660	125,004
Lines of credit	Owen County State Bank - Landfill Line of Credit	<u>30,000</u>	<u>6,274</u>
Total governmental activities		<u>3,131,660</u>	<u>302,153</u>
Totals		<u>\$ 3,131,660</u>	<u>\$ 302,153</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/>.