

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

OWEN COUNTY, INDIANA

January 1, 2017 to December 31, 2018



**FILED**  
11/04/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patty Steward	09-08-16 to 12-31-22
County Treasurer	Diane Stutsman	01-01-15 to 12-31-22
Clerk of the Circuit Court	Linda Roy Peggy Robertson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Leonard S. Hobbs	01-01-15 to 12-31-22
County Recorder	Peggy Robertson Loretta Foster	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Donnie Minnick Steve Williamson (acting) Jeff Brother	01-01-17 to 08-24-18 08-25-18 to 01-21-19 01-22-19 to 12-31-19
President of the County Council	Jennifer Abrell Andy Wood	01-01-17 to 04-22-19 04-23-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OWEN COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Owen County (County), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

September 18, 2019

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 Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 1,897,488	\$ 5,998,217	\$ 5,887,769	\$ 2,007,936
Accident Report	2,451	998	2,718	731
Cagit-PTRC	27,674	-	-	27,674
Cagit Distribution Fund	597	-	-	597
Cedit County Share	1,488,179	-	1,488,296	(117)
Clerk's Records Perpetuation	32,101	13,136	477	44,760
Community Corrections	37,306	95,078	81,616	50,768
Community Transition Program	11,785	2,925	-	14,710
Congressional School Interest	9,239	63	9,288	14
Congressional School Principal	18,502	-	502	18,000
Sales Disclosure County Share	10,448	3,720	436	13,732
Cumulative Bridge	249,141	450,730	283,953	415,918
Cumulative Capital/Development	5,338	118,492	73,492	50,338
Drug Free Community	23,297	33,284	21,650	34,931
Electronic Map Generation	20,506	12,184	10,927	21,763
Emergency Medical Services	1,362,841	1,664,206	1,421,515	1,605,532
Emerg Planning/Right To Know	9,632	3,178	1,015	11,795
Recorder Enhanced Access Fund	19,581	11,442	5,941	25,082
Firearms Training	62,700	16,710	17,270	62,140
Health	82,889	129,897	109,136	103,650
ID Security Protection	11,633	2,867	-	14,500
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	53,684	17,833	29,059	42,458
Local Road & Street	229,215	911,765	509,641	631,339
Motor Vehicle Highway	711,436	2,565,367	2,076,386	1,200,417
Rainy Day	137,869	476,359	608,159	6,069
Reassessment 2015	359,793	289,309	226,038	423,064
Recorder Perpetuation Fund	118,646	62,036	56,924	123,758
Riverboat	78,925	127,809	15,645	191,089
Sheriff Pension Holding	-	19,861	13,515	6,346
Suppl Public Defender Ser	118,792	66,580	-	185,372
Surplus Tax	63,737	48,260	54,703	57,294
Surveyors Corner Perpetuation	38,686	11,525	775	49,436
Tax Sale Redemption	15,984	69,697	67,718	17,963
Tax Sale Surplus	404,890	629,496	251,072	783,314
Tobacco Settle Local Hlth Dept	43,063	8,461	17,886	33,638
CASA	114,652	27,288	2,876	139,064
Election/Registration	99,900	21,849	55,681	66,068
Elected Officials Train Fund	8,639	2,867	983	10,523
Bid Bond Trust	5,000	-	-	5,000
Statewide 911 (Dispatch)	144,765	329,873	473,946	692
Supp. Adult Prob. User Fees	38,297	108,664	46,259	100,702
Supp. Juvenile Prob. User Fees	7,912	3,655	899	10,668
Alternative Dispute Resolution	7,030	2,545	1,650	7,925
County User Fee	185,987	30,429	21,784	194,632
EMS Rescue Fund	1,396	200	-	1,596
K-9	2,684	33,986	13,636	23,034
Recycle	(53,251)	104,174	47,625	3,298
Technology	30	-	-	30
Payroll Clearing	(524,846)	1,433,124	1,433,039	(524,761)
Payroll Health Benefit	(589,925)	1,334,476	1,063,239	(318,688)
Settlement	-	17,395,338	17,395,338	-
Wheel Tax	82,600	646,164	673,526	55,238
CVET Agency	15	122,432	122,432	15
Sewer Collection	140	-	-	140
Financial Institution Tax	-	38,251	38,251	-
Homestead Credit Rebate	12,355	-	-	12,355
State Fines & Forfeitures	-	866	666	200
Infraction Judgements	2,370	13,932	15,655	647
Special Death Benefits	315	2,078	2,230	163
Sales Disclosure State Share	490	3,720	3,935	275
Coroners Training & Cont Ed	102	1,576	1,532	146
Interstate Compact State Share	-	250	188	62
Mortgage Recording Fees State	303	2,133	2,233	203
Sex and Violent Offend State	-	55	45	10
Child Restraint Violation Fine	-	100	100	-
Forrest Restoration	18,446	24,965	43,402	9
Inheritance Tax	421	-	-	421
Education Plate Fee	131	75	206	-
Innkeepers Tax Collections	130,376	83,089	72,500	140,965
Cagit Distribution	231,491	-	77,480	154,011
Cedit Distribution	1,103	-	-	1,103
LOIT SPECIAL DISTRIBUTION	476,359	280,657	757,016	-
LIT Certified Shares	-	3,684,541	3,684,541	-
LIT Special Distribution	-	253,328	253,328	-
LIT Economic Development (EDIT)	-	1,105,904	382,679	723,225
City/Town Ordince Violations	5,042	4,799	7,436	2,405
County IV-D Incentive	42,259	7,486	9,000	40,745
93.563Pros IVD Incent Post Oct	104,198	11,264	5,169	110,293
93.563ClerkIVD Incent Post Oct	48,150	7,486	8,751	46,885

OWEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
DNR Timber Sales	-	24,956	-	24,956
Veterans Honor Guard	-	980	-	980
Lawson Restitution	-	770	-	770
Redevelopment General 45218	73,209	266,825	-	340,034
Redevelopment Bond	76	2	-	78
Redevelopment Capital 445207	93,325	203,875	-	297,200
County Attorney Fees	6,120	18,036	12,115	12,041
Community Crossing Grant	(10,665)	986,010	975,345	-
15WFax/STOP grant	-	2,800	-	2,800
Public Preparedness Health	-	6,312	6,972	(660)
JDAI 17-18	-	53,285	7,499	45,786
CC grant FY 18	-	233,250	211,529	21,721
Homeland Security Generator	-	-	35,120	(35,120)
Homeland Security CEMP	-	15,000	15,000	-
After Settlement Collections	740,705	453,908	740,705	453,908
Sheriff Inmate Trust	1,995	136,793	136,875	1,913
Clerk Bank	445,431	1,743,015	1,814,126	374,320
Jail Commissary	57,526	169,601	165,927	61,200
Prosecutor Special Fund	11,502	57,872	13,754	55,620
Adult Probation Administrative	20,060	18,745	21,229	17,576
Petty Cash - Sheriff Drug Buy	-	3,000	1,500	1,500
Ems Donation Fund	3,965	-	380	3,585
Allen Hall-Paramedic Fund	1,215	-	-	1,215
Owen County Road Sign Fund	4,875	75	-	4,950
Mass Prop/Pandemic	2,214	-	-	2,214
Sprint/Nextel Rebanding	4,533	-	492	4,041
2008 Flooding Damage	1,204	-	-	1,204
Document Fees	40,572	5,220	-	45,792
Dome Preservation	11,851	-	-	11,851
Jail Housing	79,861	20,580	-	100,441
Bldg Dept Contractor Fees	57	-	-	57
Building Department	68,457	81,018	80,471	69,004
Investigator's OFC Space Rent	123	-	-	123
Food Registration Fund	7,768	10,100	10,746	7,122
Sheriff's Medical Reimb	17	-	-	17
Sheriff's Fuel Reimbursement	65,297	6,050	20,000	51,347
Extension Office Work Study	2,815	5,594	5,455	2,954
Future Building Fund	26,433	28,710	31,512	23,631
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 Memorial Wall	5,176	475	696	4,955
Special Events Fees	700	-	-	700
Sheriff's Project Income	19,878	13,274	7,495	25,657
Vehicle Identification Number	5,835	2,655	-	8,490
Sex Offender Registry	100	595	-	695
Redevelopment Commission	213,737	-	-	213,737
Veteran Park Project	3,301	-	3,187	114
Sheriff's Tax Warrant	15,475	6,838	16,436	5,877
County Ordince Violations	25	-	-	25
Community Corrections St. Grnt	120	-	-	120
Cops Fast Grant Equipment	1,885	-	-	1,885
Oc Soil And Water Conservation	1,510	-	-	1,510
Owen Co Reg Sewer District	996	-	-	996
Community Foundation Grant	502	-	-	502
Drug Court	14,745	10,343	407	24,681
Cert Fund	1	-	-	1
Courthouse Electrical Grant	173	-	-	173
Homeland Security	56,945	3,935	33,318	27,562
Car Camera Fund	395	-	-	395
Emergency Management Fund	1,253	-	-	1,253
Public Safety Foundation	137	-	-	137
Generator Project 2015	3,700	-	-	3,700
DHS-SHSP Radio Template	(19,390)	19,390	-	-
COURT-GUARDIANSHIP PROGRAM	38,500	32,250	37,985	32,765
Homeland Security Grant 14891	(31,912)	31,912	-	-
GAL/CASA Capacity Grant	4,867	10,158	5,690	9,335
EDS#D25-17-047 - IS FOR 9101	49,436	149,825	207,305	(8,044)
JDAI	4,001	-	1,547	2,454
EDS#D25-17-547 JDI	8,158	20,625	23,890	4,893
2016 COURT INTERPRETER GRANT	1,350	1,000	-	2,350
Stop Violence Against Women	8,038	2,800	7,500	3,338
Homeland Security Grant	-	16,656	16,656	-
Totals	\$ 10,541,045	\$ 45,860,217	\$ 44,731,642	\$ 11,669,620

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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 2,007,936	\$ 7,368,285	\$ 7,712,857	\$ 1,663,364
Accident Report	731	630	-	1,361
Cagit-PTRC	27,674	-	-	27,674
Cagit Distribution Fund	597	-	-	597
Cedit County Share	(117)	117	-	-
Clerk's Records Perpetuation	44,760	10,261	-	55,021
Community Corrections	50,768	129,443	150,487	29,724
Community Transition Program	14,710	1,775	-	16,485
Congressional School Interest	14	196	-	210
Congressional School Principal	18,000	-	-	18,000
Sales Disclosure County Share	13,732	3,165	530	16,367
Cumulative Bridge	415,918	352,129	118,201	649,846
Cumulative Capital/Development	50,338	112,372	40,835	121,875
Drug Free Community	34,931	27,452	24,957	37,426
Electronic Map Generation	21,763	9,101	19,913	10,951
Emergency Medical Services	1,605,532	1,060,679	1,353,286	1,312,925
Emerg Planning/Right To Know	11,795	3,109	1,792	13,112
Recorder Enhanced Access Fund	25,082	12,742	6,395	31,429
Firearms Training	62,140	12,895	25,335	49,700
Health	103,650	71,308	123,008	51,950
ID Security Protection	14,500	3,569	-	18,069
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	42,458	68,901	67,828	43,531
Local Road & Street	631,339	990,131	639,258	982,212
Motor Vehicle Highway	1,200,417	3,834,371	3,820,021	1,214,767
Rainy Day	6,069	-	-	6,069
Reassessment 2015	423,064	12,745	238,963	196,846
Recorder Perpetuation Fund	123,758	65,484	24,796	164,446
Riverboat	191,089	237,591	168,809	259,871
Sheriff Pension Holding	6,346	10,641	-	16,987
Suppl Public Defender Ser	185,372	48,210	425	233,157
Surplus Tax	57,294	27,941	74,781	10,454
Surveyors Corner Perpetuation	49,436	17,640	5,624	61,452
Tax Sale Redemption	17,963	115,897	118,449	15,411
Tax Sale Surplus	783,314	668,957	806,403	645,868
Tobacco Settle Local Hlth Dept	33,638	16,921	12,374	38,185
CASA	139,064	23,001	4,584	157,481
Election/Registration	66,068	48,615	88,172	26,511
Auditor's Ineligible Deduct	-	11,621	-	11,621
Elected Officials Train Fund	10,523	3,569	1,709	12,383
Bid Bond Trust	5,000	-	-	5,000
Statewide 911 (Dispatch)	692	333,819	351,608	(17,097)
Supp. Adult Prob. User Fees	100,702	130,401	83,674	147,429
Supp. Juvenile Prob. User Fees	10,668	3,963	1,175	13,456
Alternative Dispute Resolution	7,925	1,920	5,265	4,580
County User Fee	194,632	20,770	38,882	176,520
EMS Rescue Fund	1,596	200	-	1,796
K-9	23,034	625	4,923	18,736
Recycle	3,298	-	-	3,298
Technology	30	-	-	30
Payroll Clearing	(524,761)	1,359,566	1,359,456	(524,651)
Payroll Health Benefit	(318,688)	981,478	238,966	423,824
Settlement	-	16,548,397	16,548,397	-
Wheel Tax	55,238	641,249	644,869	51,618
CVET Agency	15	118,757	118,757	15
Sewer Collection	140	-	-	140
Financial Institution Tax	-	36,153	36,153	-
BPPE Local Service Fee	-	325	-	325
Homestead Credit Rebate	12,355	-	-	12,355
State Fines & Forfeitures	200	300	500	-
Infraction Judgements	647	11,901	11,199	1,349
Special Death Benefits	163	1,230	1,278	115
Sales Disclosure State Share	275	3,235	3,000	510
Coroners Training & Cont Ed	146	1,119	1,090	175
Interstate Compact State Share	62	125	187	-
Mortgage Recording Fees State	203	1,853	1,723	333
Homestead Property Database	-	11	11	-
Sex and Violent Offend State	10	40	40	10
Child Restraint Violation Fine	-	50	25	25
Forrest Restoration	9	-	9	-
Inheritance Tax	421	-	-	421
Educatoin Plate Fee	-	56	56	-
Inkeepers Tax Collections	140,965	84,141	79,529	145,577
Cagit Distribution	154,011	-	34,113	119,898
Cedit Distribution	1,103	-	-	1,103
LIT Certified Shares	-	5,210,589	5,210,589	-
LIT Economic Development (EDIT)	723,225	1,564,701	518,626	1,769,300
City/Town Ordince Violations	2,405	3,896	5,931	370
County IV-D Incentive	40,745	7,522	8,599	39,668
93.563Pros IVD Incent Post Oct	110,293	11,318	7,602	114,009
93.563ClerkIVD Incent Post Oct	46,885	7,522	8,400	46,007
DNR Timber Sales	24,956	3,992	24,965	3,983

OWEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Veterans Honor Guard	980	660	-	1,640
Lawson Restitution	770	2,755	-	3,525
Storage Units	-	56,936	54,228	2,708
Redevelopment General	340,034	2,560	2,828	339,766
Redevelopment Bond	78	167,376	167,375	79
Redevelopment Capital	297,200	401,344	167,375	531,169
County Attorney Fees	12,041	14,415	5,068	21,388
15wFax/Stop Grant	2,800	-	1,136	1,664
Public Preparedness Health	(660)	9,077	8,417	-
JDAI 17-18	45,786	66,902	105,952	6,736
CC Grant FY 18	21,721	142,379	164,100	-
Homeland Security Generator	(35,120)	35,120	-	-
GED Foundation Grant	-	5,748	4,205	1,543
CC Grant FY 19	-	232,625	172,609	60,016
JDAI 18-19	-	60,732	22,493	38,239
Emergency Preparedness Health	-	8,637	6,041	2,596
After Settlement Collections	453,908	621,301	453,908	621,301
Jail Commissary	61,200	163,591	176,892	47,899
Clerk's Bank	374,320	1,419,953	1,302,294	491,979
Prosecutor Special Fund	55,620	1,581	7,166	50,035
Sheriff's Inmate Trust	1,913	159,173	143,320	17,766
Adult Probation Administrative	17,576	21,414	41,000	(2,010)
Petty Cash - Sheriff Drug Buy	1,500	-	-	1,500
Ems Donation Fund	3,585	1,425	-	5,010
Allen Hall-Paramedic Fund	1,215	-	-	1,215
CPR/Training	-	376	-	376
EMS Building Project	-	749,600	49,500	700,100
Owen County Road Sign Fund	4,950	125	-	5,075
Mass Prop/Pandemic	2,214	-	-	2,214
Sprint/Nextel Rebanding	4,041	-	88	3,953
2008 Flooding Damage	1,204	-	-	1,204
Document Fees	45,792	1,743	-	47,535
Dome Preservation	11,851	-	-	11,851
Jail Housing	100,441	148,120	4,265	244,296
Bldg Dept Contractor Fees	57	-	-	57
Building Department	69,004	62,391	69,681	61,714
Investigator's OFC Space Rent	123	-	-	123
Food Registration Fund	7,122	8,185	8,678	6,629
Sheriff's Medical Reimb	17	-	-	17
Sheriff's Fuel Reimbursement	51,347	13,975	40,000	25,322
Extension Office Work Study	2,954	3,795	-	6,749
Future Building Fund	23,631	17,460	12,966	28,125
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 Memorial Wall	4,955	600	521	5,034
Special Events Fees	700	-	-	700
Sheriff's Project Income	25,657	13,274	21,293	17,638
Vehicle Identification Number	8,490	3,040	-	11,530
Sex Offender Registry	695	405	135	965
Redevelopment Commission	213,737	-	-	213,737
Veteran Park Project	114	-	-	114
Sheriff's Tax Warrant	5,877	8,221	-	14,098
County Ordince Violations	25	-	-	25
Community Corrections St. Grnt	120	-	-	120
Cops Fast Grant Equipment	1,885	-	-	1,885
Oc Soil And Water Conservation	1,510	-	-	1,510
Owen Co Reg Sewer District	996	-	-	996
Community Foundation Grant	502	-	-	502
Drug Court	24,681	10,327	9,590	25,418
Cert Fund	1	-	-	1
Courthouse Electrical Grant	173	-	-	173
Homeland Security	27,562	-	-	27,562
Car Camera Fund	395	-	-	395
Emergency Management Fund	1,253	-	-	1,253
Public Safety Foundation	137	-	-	137
Generator Project 2015	3,700	-	3,700	-
COURT-GUARDIANSHIP PROGRAM	32,765	62,000	76,265	18,500
GAL/CASA Capacity Grant	9,335	11,942	9,070	12,207
EDS#D25-17-047 - IS FOR 9101	(8,044)	8,044	-	-
JDAI	2,454	-	2,454	-
EDS#D25-17-547 JDI	4,893	-	-	4,893
2016 COURT INTERPRETER GRANT	2,350	-	1,500	850
Stop Violence Against Women	3,338	11,200	18,750	(4,212)
<b>Totals</b>	<b>\$ 11,669,620</b>	<b>\$ 47,203,215</b>	<b>\$ 44,334,252</b>	<b>\$ 14,538,583</b>

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.

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

**Note 7. 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 December 31, 2017, and December 31, 2018.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General Fund	Accident Report	Cagit-PTRC	Cagit Distribution Fund	Cedit County Share	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 1,897,488	\$ 2,451	\$ 27,674	\$ 597	\$ 1,488,179	\$ 32,101
Receipts:						
Taxes	2,084,282	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,578	-	-	-	-	-
Charges for services	102,876	-	-	-	-	-
Fines and forfeits	195	-	-	-	-	-
Other receipts	3,783,286	998	-	-	-	13,136
Total receipts	5,998,217	998	-	-	-	13,136
Disbursements:						
Personal services	3,913,047	-	-	-	543,098	-
Supplies	231,167	-	-	-	-	-
Other services and charges	981,575	-	-	-	27,334	-
Debt service - principal and interest	-	-	-	-	36,000	-
Capital outlay	40,638	-	-	-	239,297	-
Other disbursements	721,342	2,718	-	-	642,567	477
Total disbursements	5,887,769	2,718	-	-	1,488,296	477
Excess (deficiency) of receipts over disbursements	110,448	(1,720)	-	-	(1,488,296)	12,659
Cash and investments - ending	\$ 2,007,936	\$ 731	\$ 27,674	\$ 597	\$ (117)	\$ 44,760

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

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ 37,306	\$ 11,785	\$ 9,239	\$ 18,502	\$ 10,448	\$ 249,141
Receipts:						
Taxes	-	-	-	-	-	351,666
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,653
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	95,078	2,925	63	-	3,720	94,411
Total receipts	95,078	2,925	63	-	3,720	450,730
Disbursements:						
Personal services	19,854	-	-	-	-	-
Supplies	2,867	-	-	-	-	-
Other services and charges	58,895	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	283,953
Other disbursements	-	-	9,288	502	436	-
Total disbursements	81,616	-	9,288	502	436	283,953
Excess (deficiency) of receipts over disbursements	13,462	2,925	(9,225)	(502)	3,284	166,777
Cash and investments - ending	\$ 50,768	\$ 14,710	\$ 14	\$ 18,000	\$ 13,732	\$ 415,918

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

	Cumulative Capital/Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund
Cash and investments - beginning	\$ 5,338	\$ 23,297	\$ 20,506	\$ 1,362,841	\$ 9,632	\$ 19,581
Receipts:						
Taxes	116,945	-	-	847,647	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,547	-	-	11,215	-	-
Charges for services	-	-	11,434	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	33,284	750	805,344	3,178	11,442
Total receipts	118,492	33,284	12,184	1,664,206	3,178	11,442
Disbursements:						
Personal services	-	-	1,992	913,402	-	-
Supplies	-	-	-	97,090	-	-
Other services and charges	73,492	-	-	202,054	1,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	153,352	-	-
Other disbursements	-	21,650	8,935	55,617	15	5,941
Total disbursements	73,492	21,650	10,927	1,421,515	1,015	5,941
Excess (deficiency) of receipts over disbursements	45,000	11,634	1,257	242,691	2,163	5,501
Cash and investments - ending	\$ 50,338	\$ 34,931	\$ 21,763	\$ 1,605,532	\$ 11,795	\$ 25,082

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

	Firearms Training	Health	ID Security Protection	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 62,700	\$ 82,889	\$ 11,633	\$ 2,982	\$ 53,684	\$ 229,215
Receipts:						
Taxes	-	112,798	-	-	-	634,496
Licenses and permits	-	15,607	-	-	-	-
Intergovernmental receipts	-	1,492	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,710	-	2,867	-	17,833	277,269
Total receipts	16,710	129,897	2,867	-	17,833	911,765
Disbursements:						
Personal services	-	106,624	-	-	22,610	-
Supplies	-	-	-	-	1,006	509,641
Other services and charges	-	2,428	-	-	5,443	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	84	-	-	-	-
Other disbursements	17,270	-	-	-	-	-
Total disbursements	17,270	109,136	-	-	29,059	509,641
Excess (deficiency) of receipts over disbursements	(560)	20,761	2,867	-	(11,226)	402,124
Cash and investments - ending	\$ 62,140	\$ 103,650	\$ 14,500	\$ 2,982	\$ 42,458	\$ 631,339

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

	Motor Vehicle Highway	Rainy Day	Reassessment 2015	Recorder Perpetuation Fund	Riverboat	Sheriff Pension Holding
Cash and investments - beginning	\$ 711,436	\$ 137,869	\$ 359,793	\$ 118,646	\$ 78,925	\$ -
Receipts:						
Taxes	-	-	277,020	-	-	-
Licenses and permits	312	-	-	-	-	-
Intergovernmental receipts	2,496,512	-	3,665	-	-	-
Charges for services	12,763	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,780	476,359	8,624	62,036	127,809	19,861
Total receipts	2,565,367	476,359	289,309	62,036	127,809	19,861
Disbursements:						
Personal services	1,007,241	-	95,922	4,660	-	-
Supplies	645,442	-	-	-	-	-
Other services and charges	325,477	-	129,699	-	-	-
Debt service - principal and interest	98,226	-	-	-	-	-
Capital outlay	-	-	417	-	-	-
Other disbursements	-	608,159	-	52,264	15,645	13,515
Total disbursements	2,076,386	608,159	226,038	56,924	15,645	13,515
Excess (deficiency) of receipts over disbursements	488,981	(131,800)	63,271	5,112	112,164	6,346
Cash and investments - ending	\$ 1,200,417	\$ 6,069	\$ 423,064	\$ 123,758	\$ 191,089	\$ 6,346

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

	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settle Local Hlth Dept
Cash and investments - beginning	\$ 118,792	\$ 63,737	\$ 38,686	\$ 15,984	\$ 404,890	\$ 43,063
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	66,580	48,260	11,525	69,697	629,496	8,461
Total receipts	66,580	48,260	11,525	69,697	629,496	8,461
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,411
Other services and charges	-	-	-	-	-	15,135
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	54,703	775	67,718	251,072	340
Total disbursements	-	54,703	775	67,718	251,072	17,886
Excess (deficiency) of receipts over disbursements	66,580	(6,443)	10,750	1,979	378,424	(9,425)
Cash and investments - ending	\$ 185,372	\$ 57,294	\$ 49,436	\$ 17,963	\$ 783,314	\$ 33,638

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

	CASA	Election/Registration	Elected Officials Train Fund	Bid Bond Trust	Statewide 911 (Dispatch)	Supp. Adult Prob. User Fees
Cash and investments - beginning	\$ 114,652	\$ 99,900	\$ 8,639	\$ 5,000	\$ 144,765	\$ 38,297
Receipts:						
Taxes	-	21,564	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	285	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,288	-	2,867	-	329,873	108,664
Total receipts	27,288	21,849	2,867	-	329,873	108,664
Disbursements:						
Personal services	-	35,747	-	-	343,573	25,135
Supplies	448	479	-	-	-	1,903
Other services and charges	2,389	17,051	983	-	123,948	19,221
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	39	-	-	-	-	-
Other disbursements	-	2,404	-	-	6,425	-
Total disbursements	2,876	55,681	983	-	473,946	46,259
Excess (deficiency) of receipts over disbursements	24,412	(33,832)	1,884	-	(144,073)	62,405
Cash and investments - ending	\$ 139,064	\$ 66,068	\$ 10,523	\$ 5,000	\$ 692	\$ 100,702

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

	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	EMS Rescue Fund	K-9	Recycle
Cash and investments - beginning	\$ 7,912	\$ 7,030	\$ 185,987	\$ 1,396	\$ 2,684	\$ (53,251)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	20,633
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,655	2,545	30,429	200	33,986	83,541
Total receipts	3,655	2,545	30,429	200	33,986	104,174
Disbursements:						
Personal services	-	-	1,168	-	-	16,170
Supplies	899	-	13,489	-	-	2,225
Other services and charges	-	-	4,474	-	-	9,846
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,960	-	-	-
Other disbursements	-	1,650	693	-	13,636	19,384
Total disbursements	899	1,650	21,784	-	13,636	47,625
Excess (deficiency) of receipts over disbursements	2,756	895	8,645	200	20,350	56,549
Cash and investments - ending	\$ 10,668	\$ 7,925	\$ 194,632	\$ 1,596	\$ 23,034	\$ 3,298

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

	Technology	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 30	\$ (524,846)	\$ (589,925)	\$ -	\$ 82,600	\$ 15
Receipts:						
Taxes	-	-	-	17,395,338	646,164	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,433,124	1,334,476	-	-	122,432
Total receipts	-	1,433,124	1,334,476	17,395,338	646,164	122,432
Disbursements:						
Personal services	-	1,432,939	1,063,239	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	100	-	17,395,338	673,526	122,432
Total disbursements	-	1,433,039	1,063,239	17,395,338	673,526	122,432
Excess (deficiency) of receipts over disbursements	-	85	271,237	-	(27,362)	-
Cash and investments - ending	\$ 30	\$ (524,761)	\$ (318,688)	\$ -	\$ 55,238	\$ 15

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

	Sewer Collection	Financial Institution Tax	Homestead Credit Rebate	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ 140	\$ -	\$ 12,355	\$ -	\$ 2,370	\$ 315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,251	-	866	13,932	2,078
Total receipts	-	38,251	-	866	13,932	2,078
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	38,251	-	666	15,655	2,230
Total disbursements	-	38,251	-	666	15,655	2,230
Excess (deficiency) of receipts over disbursements	-	-	-	200	(1,723)	(152)
Cash and investments - ending	\$ 140	\$ -	\$ 12,355	\$ 200	\$ 647	\$ 163

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

	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Mortgage Recording Fees State	Sex and Violent Offend State	Child Restraint Violation Fine
Cash and investments - beginning	\$ 490	\$ 102	\$ -	\$ 303	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,720	1,576	250	2,133	55	100
Total receipts	3,720	1,576	250	2,133	55	100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,935	1,532	188	2,233	45	100
Total disbursements	3,935	1,532	188	2,233	45	100
Excess (deficiency) of receipts over disbursements	(215)	44	62	(100)	10	-
Cash and investments - ending	\$ 275	\$ 146	\$ 62	\$ 203	\$ 10	\$ -

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

	Forrest Restoration	Inheritance Tax	Education Plate Fee	Innkeepers Tax Collections	Cagit Distribution	Cedit Distribution
Cash and investments - beginning	\$ 18,446	\$ 421	\$ 131	\$ 130,376	\$ 231,491	\$ 1,103
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,965	-	75	83,089	-	-
Total receipts	24,965	-	75	83,089	-	-
Disbursements:						
Personal services	-	-	-	-	55,567	-
Supplies	-	-	-	-	5,742	-
Other services and charges	-	-	-	-	1,548	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	80	-
Other disbursements	43,402	-	206	72,500	14,543	-
Total disbursements	43,402	-	206	72,500	77,480	-
Excess (deficiency) of receipts over disbursements	(18,437)	-	(131)	10,589	(77,480)	-
Cash and investments - ending	\$ 9	\$ 421	\$ -	\$ 140,965	\$ 154,011	\$ 1,103

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

	LOIT SPECIAL DISTRIBUTION	LIT Certified Shares	LIT Special Distribution	LIT Economic Development (EDIT)	City/Town Ordinance Violations	County IV-D Incentive
Cash and investments - beginning	\$ 476,359	\$ -	\$ -	\$ -	\$ 5,042	\$ 42,259
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	280,657	3,684,541	253,328	1,105,904	4,799	7,486
Total receipts	280,657	3,684,541	253,328	1,105,904	4,799	7,486
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	164,170	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	757,016	3,684,541	253,328	218,509	7,436	9,000
Total disbursements	757,016	3,684,541	253,328	382,679	7,436	9,000
Excess (deficiency) of receipts over disbursements	(476,359)	-	-	723,225	(2,637)	(1,514)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 723,225	\$ 2,405	\$ 40,745

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

	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct	DNR Timber Sales	Veterans Honor Guard	Lawson Restitution	Redevelopment General 45218
Cash and investments - beginning	\$ 104,198	\$ 48,150	\$ -	\$ -	\$ -	\$ 73,209
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,264	7,486	24,956	980	770	266,825
Total receipts	<u>11,264</u>	<u>7,486</u>	<u>24,956</u>	<u>980</u>	<u>770</u>	<u>266,825</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,169	8,751	-	-	-	-
Total disbursements	<u>5,169</u>	<u>8,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,095</u>	<u>(1,265)</u>	<u>24,956</u>	<u>980</u>	<u>770</u>	<u>266,825</u>
Cash and investments - ending	<u>\$ 110,293</u>	<u>\$ 46,885</u>	<u>\$ 24,956</u>	<u>\$ 980</u>	<u>\$ 770</u>	<u>\$ 340,034</u>

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

	Redevelopment Bond	Redevelopment Capital 445207	County Attorney Fees	Community Crossing Grant	15WFax/STOP grant	Public Preparedness Health
Cash and investments - beginning	\$ 76	\$ 93,325	\$ 6,120	\$ (10,665)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>2</u>	<u>203,875</u>	<u>18,036</u>	<u>986,010</u>	<u>2,800</u>	<u>6,312</u>
Total receipts	<u>2</u>	<u>203,875</u>	<u>18,036</u>	<u>986,010</u>	<u>2,800</u>	<u>6,312</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	12,115	975,345	-	6,972
	<u>-</u>	<u>-</u>	<u>12,115</u>	<u>975,345</u>	<u>-</u>	<u>6,972</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>12,115</u>	<u>975,345</u>	<u>-</u>	<u>6,972</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>203,875</u>	<u>5,921</u>	<u>10,665</u>	<u>2,800</u>	<u>(660)</u>
Cash and investments - ending	<u>\$ 78</u>	<u>\$ 297,200</u>	<u>\$ 12,041</u>	<u>\$ -</u>	<u>\$ 2,800</u>	<u>\$ (660)</u>

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

	JDAI 17-18	CC grant FY 18	Homeland Security Generator	Homeland Security CEMP	After Settlement Collections	Sheriff Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 740,705	\$ 1,995
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,285	233,250	-	15,000	453,908	136,793
Total receipts	53,285	233,250	-	15,000	453,908	136,793
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,499	211,529	35,120	15,000	740,705	136,875
Total disbursements	7,499	211,529	35,120	15,000	740,705	136,875
Excess (deficiency) of receipts over disbursements	45,786	21,721	(35,120)	-	(286,797)	(82)
Cash and investments - ending	\$ 45,786	\$ 21,721	\$ (35,120)	\$ -	\$ 453,908	\$ 1,913

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

	Clerk Bank	Jail Commissary	Prosecutor Special Fund	Adult Probation Administrative	Petty Cash - Sheriff Drug Buy	Ems Donation Fund
Cash and investments - beginning	\$ 445,431	\$ 57,526	\$ 11,502	\$ 20,060	\$ -	\$ 3,965
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,743,015	169,601	57,872	18,745	3,000	-
Total receipts	1,743,015	169,601	57,872	18,745	3,000	-
Disbursements:						
Personal services	-	-	-	21,229	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,814,126	165,927	13,754	-	1,500	380
Total disbursements	1,814,126	165,927	13,754	21,229	1,500	380
Excess (deficiency) of receipts over disbursements	(71,111)	3,674	44,118	(2,484)	1,500	(380)
Cash and investments - ending	\$ 374,320	\$ 61,200	\$ 55,620	\$ 17,576	\$ 1,500	\$ 3,585

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

	Allen Hall-Paramedic Fund	Owen County Road Sign Fund	Mass Prop/Pandemic	Sprint/Nextel Rebanding	2008 Flooding Damage	Document Fees
Cash and investments - beginning	\$ 1,215	\$ 4,875	\$ 2,214	\$ 4,533	\$ 1,204	\$ 40,572
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	75	-	-	-	5,220
Total receipts	-	75	-	-	-	5,220
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	492	-	-
Total disbursements	-	-	-	492	-	-
Excess (deficiency) of receipts over disbursements	-	75	-	(492)	-	5,220
Cash and investments - ending	\$ 1,215	\$ 4,950	\$ 2,214	\$ 4,041	\$ 1,204	\$ 45,792

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

	Dome Preservation	Jail Housing	Bldg Dept Contractor Fees	Building Department	Investigator's OFC Space Rent	Food Registration Fund
Cash and investments - beginning	\$ 11,851	\$ 79,861	\$ 57	\$ 68,457	\$ 123	\$ 7,768
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	5,506	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	20,580	-	75,512	-	10,100
Total receipts	-	20,580	-	81,018	-	10,100
Disbursements:						
Personal services	-	-	-	51,509	-	-
Supplies	-	-	-	1,625	-	4,775
Other services and charges	-	-	-	8,948	-	5,971
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,952	-	-
Other disbursements	-	-	-	15,437	-	-
Total disbursements	-	-	-	80,471	-	10,746
Excess (deficiency) of receipts over disbursements	-	20,580	-	547	-	(646)
Cash and investments - ending	\$ 11,851	\$ 100,441	\$ 57	\$ 69,004	\$ 123	\$ 7,122

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

	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund	Siren Project Fund	State Settlement
Cash and investments - beginning	\$ 17	\$ 65,297	\$ 2,815	\$ 26,433	\$ 14	\$ 773
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,050	5,594	28,710	-	-
Total receipts	-	6,050	5,594	28,710	-	-
Disbursements:						
Personal services	-	-	5,455	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,000	-	31,512	-	-
Total disbursements	-	20,000	5,455	31,512	-	-
Excess (deficiency) of receipts over disbursements	-	(13,950)	139	(2,802)	-	-
Cash and investments - ending	\$ 17	\$ 51,347	\$ 2,954	\$ 23,631	\$ 14	\$ 773

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

	County Planning Retreat	Courthouse Clock Tower	Safe Assured ID Sheriff	Veteran Memorial Wall	Special Events Fees	Sheriff's Project Income
Cash and investments - beginning	\$ 393	\$ 1,510	\$ 2,211	\$ 5,176	\$ 700	\$ 19,878
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	475	-	13,274
Total receipts	-	-	-	475	-	13,274
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	696	-	7,495
Total disbursements	-	-	-	696	-	7,495
Excess (deficiency) of receipts over disbursements	-	-	-	(221)	-	5,779
Cash and investments - ending	\$ 393	\$ 1,510	\$ 2,211	\$ 4,955	\$ 700	\$ 25,657

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

	Vehicle Identification Number	Sex Offender Registry	Redevelopment Commission	Veteran Park Project	Sheriff's Tax Warrant	County Ordinance Violations
Cash and investments - beginning	\$ 5,835	\$ 100	\$ 213,737	\$ 3,301	\$ 15,475	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,655	595	-	-	6,838	-
Total receipts	2,655	595	-	-	6,838	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,187	16,436	-
Total disbursements	-	-	-	3,187	16,436	-
Excess (deficiency) of receipts over disbursements	2,655	595	-	(3,187)	(9,598)	-
Cash and investments - ending	\$ 8,490	\$ 695	\$ 213,737	\$ 114	\$ 5,877	\$ 25

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

	Community Corrections St. Grnt	Cops Fast Grant Equipment	Oc Soil And Water Conservation	Owen Co Reg Sewer District	Community Foundation Grant	Drug Court
Cash and investments - beginning	\$ 120	\$ 1,885	\$ 1,510	\$ 996	\$ 502	\$ 14,745
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,343
Total receipts	-	-	-	-	-	10,343
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	375
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	32
Total disbursements	-	-	-	-	-	407
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	9,936
Cash and investments - ending	\$ 120	\$ 1,885	\$ 1,510	\$ 996	\$ 502	\$ 24,681

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

	Cert Fund	Courthouse Electrical Grant	Homeland Security	Car Camera Fund	Emergency Management Fund	Public Safety Foundation
Cash and investments - beginning	\$ 1	\$ 173	\$ 56,945	\$ 395	\$ 1,253	\$ 137
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,935	-	-	-
Total receipts	-	-	3,935	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	33,318	-	-	-
Total disbursements	-	-	33,318	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(29,383)	-	-	-
Cash and investments - ending	\$ 1	\$ 173	\$ 27,562	\$ 395	\$ 1,253	\$ 137

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

	Generator Project 2015	DHS-SHSP Radio Template	COURT-GUARDIANSHIP PROGRAM	Homeland Security Grant 14891	GAL/CASA Capacity Grant	EDS#D25-17-047 - IS FOR 9101
Cash and investments - beginning	\$ 3,700	\$ (19,390)	\$ 38,500	\$ (31,912)	\$ 4,867	\$ 49,436
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,390	32,250	31,912	10,158	149,825
Total receipts	-	19,390	32,250	31,912	10,158	149,825
Disbursements:						
Personal services	-	-	-	-	-	156,936
Supplies	-	-	-	-	-	1,179
Other services and charges	-	-	-	-	-	18,190
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	31,000
Other disbursements	-	-	37,985	-	5,690	-
Total disbursements	-	-	37,985	-	5,690	207,305
Excess (deficiency) of receipts over disbursements	-	19,390	(5,735)	31,912	4,468	(57,480)
Cash and investments - ending	\$ 3,700	\$ -	\$ 32,765	\$ -	\$ 9,335	\$ (8,044)

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

	JDAI	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Violence Against Women	Homeland Security Grant	Totals
Cash and investments - beginning	\$ 4,001	\$ 8,158	\$ 1,350	\$ 8,038	\$ -	\$ 10,541,045
Receipts:						
Taxes	-	-	-	-	-	22,487,920
Licenses and permits	-	-	-	-	-	21,425
Intergovernmental receipts	-	-	-	-	-	2,546,947
Charges for services	-	-	-	-	-	147,706
Fines and forfeits	-	-	-	-	-	195
Other receipts	-	20,625	1,000	2,800	16,656	20,656,024
Total receipts	-	20,625	1,000	2,800	16,656	45,860,217
Disbursements:						
Personal services	-	20,598	-	-	-	9,857,715
Supplies	-	1,654	-	-	-	1,524,042
Other services and charges	716	86	-	-	-	2,200,448
Debt service - principal and interest	-	-	-	-	-	134,226
Capital outlay	-	1,552	-	-	-	755,324
Other disbursements	831	-	-	7,500	16,656	30,259,887
Total disbursements	1,547	23,890	-	7,500	16,656	44,731,642
Excess (deficiency) of receipts over disbursements	(1,547)	(3,265)	1,000	(4,700)	-	1,128,575
Cash and investments - ending	\$ 2,454	\$ 4,893	\$ 2,350	\$ 3,338	\$ -	\$ 11,669,620

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General Fund	Accident Report	Cagit-PTRC	Cagit Distribution Fund	Cedit County Share	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 2,007,936	\$ 731	\$ 27,674	\$ 597	\$ (117)	\$ 44,760
Receipts:						
Taxes	2,822,902	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,529	-	-	-	-	-
Charges for services	194,031	-	-	-	-	-
Fines and forfeits	465	-	-	-	-	-
Other receipts	4,314,358	630	-	-	117	10,261
Total receipts	<u>7,368,285</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>117</u>	<u>10,261</u>
Disbursements:						
Personal services	5,532,017	-	-	-	-	-
Supplies	261,065	-	-	-	-	-
Other services and charges	1,264,535	-	-	-	-	-
Debt service - principal and interest	36,000	-	-	-	-	-
Capital outlay	229,573	-	-	-	-	-
Other disbursements	389,667	-	-	-	-	-
Total disbursements	<u>7,712,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(344,572)</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>117</u>	<u>10,261</u>
Cash and investments - ending	<u>\$ 1,663,364</u>	<u>\$ 1,361</u>	<u>\$ 27,674</u>	<u>\$ 597</u>	<u>\$ -</u>	<u>\$ 55,021</u>

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ 50,768	\$ 14,710	\$ 14	\$ 18,000	\$ 13,732	\$ 415,918
Receipts:						
Taxes	-	-	-	-	-	333,624
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,289
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	129,443	1,775	196	-	3,165	14,216
Total receipts	129,443	1,775	196	-	3,165	352,129
Disbursements:						
Personal services	69,465	-	-	-	-	-
Supplies	1,631	-	-	-	-	-
Other services and charges	71,347	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	118,201
Other disbursements	8,044	-	-	-	530	-
Total disbursements	150,487	-	-	-	530	118,201
Excess (deficiency) of receipts over disbursements	(21,044)	1,775	196	-	2,635	233,928
Cash and investments - ending	\$ 29,724	\$ 16,485	\$ 210	\$ 18,000	\$ 16,367	\$ 649,846

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Capital/Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund
Cash and investments - beginning	\$ 50,338	\$ 34,931	\$ 21,763	\$ 1,605,532	\$ 11,795	\$ 25,082
Receipts:						
Taxes	110,946	-	-	376,900	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,426	-	-	4,846	-	-
Charges for services	-	-	8,823	3	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	27,452	278	678,930	3,109	12,742
Total receipts	112,372	27,452	9,101	1,060,679	3,109	12,742
Disbursements:						
Personal services	-	24,957	18,325	1,010,565	-	-
Supplies	-	-	-	77,216	-	-
Other services and charges	40,835	-	-	239,444	1,792	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	734	-	-
Other disbursements	-	-	1,588	25,327	-	6,395
Total disbursements	40,835	24,957	19,913	1,353,286	1,792	6,395
Excess (deficiency) of receipts over disbursements	71,537	2,495	(10,812)	(292,607)	1,317	6,347
Cash and investments - ending	\$ 121,875	\$ 37,426	\$ 10,951	\$ 1,312,925	\$ 13,112	\$ 31,429

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Firearms Training	Health	ID Security Protection	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 62,140	\$ 103,650	\$ 14,500	\$ 2,982	\$ 42,458	\$ 631,339
Receipts:						
Taxes	-	48,363	-	-	-	607,493
Licenses and permits	-	12,871	-	-	-	-
Intergovernmental receipts	-	738	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,895	9,336	3,569	-	68,901	382,638
Total receipts	12,895	71,308	3,569	-	68,901	990,131
Disbursements:						
Personal services	-	109,195	-	-	25,811	-
Supplies	-	8,476	-	-	3,465	639,258
Other services and charges	-	5,337	-	-	5,722	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,335	-	-	-	32,830	-
Total disbursements	25,335	123,008	-	-	67,828	639,258
Excess (deficiency) of receipts over disbursements	(12,440)	(51,700)	3,569	-	1,073	350,873
Cash and investments - ending	\$ 49,700	\$ 51,950	\$ 18,069	\$ 2,982	\$ 43,531	\$ 982,212

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Motor Vehicle Highway	Rainy Day	Reassessment 2015	Recorder Perpetuation Fund	Riverboat	Sheriff Pension Holding
Cash and investments - beginning	\$ 1,200,417	\$ 6,069	\$ 423,064	\$ 123,758	\$ 191,089	\$ 6,346
Receipts:						
Taxes	-	-	787	-	-	-
Licenses and permits	300	-	-	-	-	-
Intergovernmental receipts	3,363,269	-	10	-	-	-
Charges for services	10,035	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	460,767	-	11,948	65,484	237,591	10,641
Total receipts	3,834,371	-	12,745	65,484	237,591	10,641
Disbursements:						
Personal services	1,175,320	-	92,507	2,699	-	-
Supplies	329,323	-	-	-	-	-
Other services and charges	272,435	-	146,310	-	-	-
Debt service - principal and interest	133,009	-	-	-	-	-
Capital outlay	1,909,934	-	146	-	41,000	-
Other disbursements	-	-	-	22,097	127,809	-
Total disbursements	3,820,021	-	238,963	24,796	168,809	-
Excess (deficiency) of receipts over disbursements	14,350	-	(226,218)	40,688	68,782	10,641
Cash and investments - ending	\$ 1,214,767	\$ 6,069	\$ 196,846	\$ 164,446	\$ 259,871	\$ 16,987

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settle Local Hlth Dept
Cash and investments - beginning	\$ 185,372	\$ 57,294	\$ 49,436	\$ 17,963	\$ 783,314	\$ 33,638
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	48,210	27,941	17,640	115,897	668,957	16,921
Total receipts	48,210	27,941	17,640	115,897	668,957	16,921
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	190
Other services and charges	-	-	-	-	-	9,030
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	425	74,781	5,624	118,449	806,403	3,154
Total disbursements	425	74,781	5,624	118,449	806,403	12,374
Excess (deficiency) of receipts over disbursements	47,785	(46,840)	12,016	(2,552)	(137,446)	4,547
Cash and investments - ending	\$ 233,157	\$ 10,454	\$ 61,452	\$ 15,411	\$ 645,868	\$ 38,185

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CASA	Election/Registration	Auditor's Ineligible Deduct	Elected Officials Train Fund	Bid Bond Trust	Statewide 911 (Dispatch)
Cash and investments - beginning	\$ 139,064	\$ 66,068	\$ -	\$ 10,523	\$ 5,000	\$ 692
Receipts:						
Taxes	-	47,998	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	617	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,001	-	11,621	3,569	-	333,819
Total receipts	23,001	48,615	11,621	3,569	-	333,819
Disbursements:						
Personal services	-	56,087	-	-	-	318,321
Supplies	54	918	-	-	-	-
Other services and charges	3,648	24,652	-	1,709	-	29,018
Debt service - principal and interest	-	111	-	-	-	-
Capital outlay	882	-	-	-	-	1,551
Other disbursements	-	6,404	-	-	-	2,718
Total disbursements	4,584	88,172	-	1,709	-	351,608
Excess (deficiency) of receipts over disbursements	18,417	(39,557)	11,621	1,860	-	(17,789)
Cash and investments - ending	\$ 157,481	\$ 26,511	\$ 11,621	\$ 12,383	\$ 5,000	\$ (17,097)

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Supp. Adult Prob. User Fees	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	EMS Rescue Fund	K-9
Cash and investments - beginning	\$ 100,702	\$ 10,668	\$ 7,925	\$ 194,632	\$ 1,596	\$ 23,034
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	130,401	3,963	1,920	20,770	200	625
Total receipts	130,401	3,963	1,920	20,770	200	625
Disbursements:						
Personal services	56,497	-	-	3,042	-	-
Supplies	5,574	1,175	-	15,669	-	-
Other services and charges	21,603	-	-	2,171	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,265	18,000	-	4,923
Total disbursements	83,674	1,175	5,265	38,882	-	4,923
Excess (deficiency) of receipts over disbursements	46,727	2,788	(3,345)	(18,112)	200	(4,298)
Cash and investments - ending	\$ 147,429	\$ 13,456	\$ 4,580	\$ 176,520	\$ 1,796	\$ 18,736

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recycle	Technology	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax
Cash and investments - beginning	\$ 3,298	\$ 30	\$ (524,761)	\$ (318,688)	\$ -	\$ 55,238
Receipts:						
Taxes	-	-	-	-	16,548,397	641,249
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,359,566	981,478	-	-
Total receipts	-	-	1,359,566	981,478	16,548,397	641,249
Disbursements:						
Personal services	-	-	1,359,456	238,966	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	16,548,397	644,869
Total disbursements	-	-	1,359,456	238,966	16,548,397	644,869
Excess (deficiency) of receipts over disbursements	-	-	110	742,512	-	(3,620)
Cash and investments - ending	\$ 3,298	\$ 30	\$ (524,651)	\$ 423,824	\$ -	\$ 51,618

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CVET Agency	Sewer Collection	Financial Institution Tax	BPPE Local Service Fee	Homestead Credit Rebate	State Fines & Forfeitures
Cash and investments - beginning	\$ 15	\$ 140	\$ -	\$ -	\$ 12,355	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	325	-	-
Other receipts	118,757	-	36,153	-	-	300
Total receipts	118,757	-	36,153	325	-	300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	118,757	-	36,153	-	-	500
Total disbursements	118,757	-	36,153	-	-	500
Excess (deficiency) of receipts over disbursements	-	-	-	325	-	(200)
Cash and investments - ending	\$ 15	\$ 140	\$ -	\$ 325	\$ 12,355	\$ -

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Mortgage Recording Fees State
Cash and investments - beginning	\$ 647	\$ 163	\$ 275	\$ 146	\$ 62	\$ 203
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,901	1,230	3,230	1,119	125	1,853
Total receipts	11,901	1,230	3,235	1,119	125	1,853
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,199	1,278	3,000	1,090	187	1,723
Total disbursements	11,199	1,278	3,000	1,090	187	1,723
Excess (deficiency) of receipts over disbursements	702	(48)	235	29	(62)	130
Cash and investments - ending	\$ 1,349	\$ 115	\$ 510	\$ 175	\$ -	\$ 333

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Homestead Property Database	Sex and Violent Offend State	Child Restraint Violation Fine	Forrest Restoration	Inheritance Tax	Educatoin Plate Fee
Cash and investments - beginning	\$ -	\$ 10	\$ -	\$ 9	\$ 421	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11	40	50	-	-	56
Total receipts	11	40	50	-	-	56
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11	40	25	9	-	56
Total disbursements	11	40	25	9	-	56
Excess (deficiency) of receipts over disbursements	-	-	25	(9)	-	-
Cash and investments - ending	\$ -	\$ 10	\$ 25	\$ -	\$ 421	\$ -

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Inkeepers Tax Collections	Cagit Distribution	Cedit Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	City/Town Ordinance Violations
Cash and investments - beginning	\$ 140,965	\$ 154,011	\$ 1,103	\$ -	\$ 723,225	\$ 2,405
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	84,141	-	-	5,210,589	1,564,701	3,896
Total receipts	84,141	-	-	5,210,589	1,564,701	3,896
Disbursements:						
Personal services	-	34,113	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	225,653	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	79,529	-	-	5,210,589	292,973	5,931
Total disbursements	79,529	34,113	-	5,210,589	518,626	5,931
Excess (deficiency) of receipts over disbursements	4,612	(34,113)	-	-	1,046,075	(2,035)
Cash and investments - ending	\$ 145,577	\$ 119,898	\$ 1,103	\$ -	\$ 1,769,300	\$ 370

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct	DNR Timber Sales	Veterans Honor Guard	Lawson Resitution
Cash and investments - beginning	\$ 40,745	\$ 110,293	\$ 46,885	\$ 24,956	\$ 980	\$ 770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,755
Other receipts	7,522	11,318	7,522	3,992	660	-
Total receipts	7,522	11,318	7,522	3,992	660	2,755
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,599	7,602	8,400	24,965	-	-
Total disbursements	8,599	7,602	8,400	24,965	-	-
Excess (deficiency) of receipts over disbursements	(1,077)	3,716	(878)	(20,973)	660	2,755
Cash and investments - ending	\$ 39,668	\$ 114,009	\$ 46,007	\$ 3,983	\$ 1,640	\$ 3,525

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Storage Units	Redevelopment General	Redevelopment Bond	Redevelopment Capital	County Attorney Fees	15wFax/Stop Grant
Cash and investments - beginning	\$ -	\$ 340,034	\$ 78	\$ 297,200	\$ 12,041	\$ 2,800
Receipts:						
Taxes	-	-	-	401,344	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	56,936	2,560	167,376	-	14,415	-
Total receipts	56,936	2,560	167,376	401,344	14,415	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	54,228	2,828	167,375	-	5,068	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	167,375	-	1,136
Total disbursements	54,228	2,828	167,375	167,375	5,068	1,136
Excess (deficiency) of receipts over disbursements	2,708	(268)	1	233,969	9,347	(1,136)
Cash and investments - ending	\$ 2,708	\$ 339,766	\$ 79	\$ 531,169	\$ 21,388	\$ 1,664

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Public Preparedness Health	JDAI 17-18	CC Grant FY 18	Homeland Security Generator	GED Foundation Grant	CC Grant FY 19
Cash and investments - beginning	\$ (660)	\$ 45,786	\$ 21,721	\$ (35,120)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,077	66,902	142,379	35,120	5,748	232,625
Total receipts	9,077	66,902	142,379	35,120	5,748	232,625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,417	105,952	164,100	-	4,205	172,609
Total disbursements	8,417	105,952	164,100	-	4,205	172,609
Excess (deficiency) of receipts over disbursements	660	(39,050)	(21,721)	35,120	1,543	60,016
Cash and investments - ending	\$ -	\$ 6,736	\$ -	\$ -	\$ 1,543	\$ 60,016

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	JDAI 18-19	Emergency Preparedness Health	After Settlement Collections	Jail Commissary	Clerk's Bank	Prosecutor Special Fund
Cash and investments - beginning	\$ -	\$ -	\$ 453,908	\$ 61,200	\$ 374,320	\$ 55,620
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,732	8,637	621,301	163,591	1,419,953	1,581
Total receipts	60,732	8,637	621,301	163,591	1,419,953	1,581
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,493	6,041	453,908	176,892	1,302,294	7,166
Total disbursements	22,493	6,041	453,908	176,892	1,302,294	7,166
Excess (deficiency) of receipts over disbursements	38,239	2,596	167,393	(13,301)	117,659	(5,585)
Cash and investments - ending	\$ 38,239	\$ 2,596	\$ 621,301	\$ 47,899	\$ 491,979	\$ 50,035

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff's Inmate Trust	Adult Probation Administrative	Petty Cash - Sheriff Drug Buy	Ems Donation Fund	Allen Hall-Paramedic Fund	CPR/Training
Cash and investments - beginning	\$ 1,913	\$ 17,576	\$ 1,500	\$ 3,585	\$ 1,215	\$ -
Receipts:						
Taxes		-	-	-	-	-
Licenses and permits		-	-	-	-	-
Intergovernmental receipts		-	-	-	-	-
Charges for services		-	-	-	-	-
Fines and forfeits		-	-	-	-	-
Other receipts	159,173	21,414	-	1,425	-	376
Total receipts	159,173	21,414	-	1,425	-	376
Disbursements:						
Personal services	-	41,000	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	143,320	-	-	-	-	-
Total disbursements	143,320	41,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	15,853	(19,586)	-	1,425	-	376
Cash and investments - ending	\$ 17,766	\$ (2,010)	\$ 1,500	\$ 5,010	\$ 1,215	\$ 376

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	EMS Building Project	Owen County Road Sign Fund	Mass Prop/Pandemic	Sprint/Nextel Rebanding	2008 Flooding Damage	Document Fees
Cash and investments - beginning	\$ -	\$ 4,950	\$ 2,214	\$ 4,041	\$ 1,204	\$ 45,792
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	749,600	125	-	-	-	1,743
Total receipts	749,600	125	-	-	-	1,743
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	49,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	88	-	-
Total disbursements	49,500	-	-	88	-	-
Excess (deficiency) of receipts over disbursements	700,100	125	-	(88)	-	1,743
Cash and investments - ending	\$ 700,100	\$ 5,075	\$ 2,214	\$ 3,953	\$ 1,204	\$ 47,535

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Dome Preservation	Jail Housing	Bldg Dept Contractor Fees	Building Department	Investigator's OFC Space Rent	Food Registration Fund
Cash and investments - beginning	\$ 11,851	\$ 100,441	\$ 57	\$ 69,004	\$ 123	\$ 7,122
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	2,075	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	148,120	-	60,316	-	8,185
Total receipts	-	148,120	-	62,391	-	8,185
Disbursements:						
Personal services	-	-	-	52,181	-	-
Supplies	-	-	-	721	-	4,467
Other services and charges	-	-	-	15,149	-	4,151
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,448	-	-
Other disbursements	-	4,265	-	182	-	60
Total disbursements	-	4,265	-	69,681	-	8,678
Excess (deficiency) of receipts over disbursements	-	143,855	-	(7,290)	-	(493)
Cash and investments - ending	\$ 11,851	\$ 244,296	\$ 57	\$ 61,714	\$ 123	\$ 6,629

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund	Siren Project Fund	State Settlement
Cash and investments - beginning	\$ 17	\$ 51,347	\$ 2,954	\$ 23,631	\$ 14	\$ 773
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,975	3,795	17,460	-	-
Total receipts	-	13,975	3,795	17,460	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	40,000	-	12,966	-	-
Total disbursements	-	40,000	-	12,966	-	-
Excess (deficiency) of receipts over disbursements	-	(26,025)	3,795	4,494	-	-
Cash and investments - ending	\$ 17	\$ 25,322	\$ 6,749	\$ 28,125	\$ 14	\$ 773

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Planning Retreat	Courthouse Clock Tower	Safe Assured ID Sheriff	Veteran Memorial Wall	Special Events Fees	Sheriff'S Project Income
Cash and investments - beginning	\$ 393	\$ 1,510	\$ 2,211	\$ 4,955	\$ 700	\$ 25,657
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	600	-	13,274
Total receipts	-	-	-	600	-	13,274
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	521	-	21,293
Total disbursements	-	-	-	521	-	21,293
Excess (deficiency) of receipts over disbursements	-	-	-	79	-	(8,019)
Cash and investments - ending	\$ 393	\$ 1,510	\$ 2,211	\$ 5,034	\$ 700	\$ 17,638

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Vehicle Identification Number	Sex Offender Registry	Redevelopment Commission	Veteran Park Project	Sheriff's Tax Warrant	County Ordinance Violations
Cash and investments - beginning	\$ 8,490	\$ 695	\$ 213,737	\$ 114	\$ 5,877	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,040	405	-	-	8,221	-
Total receipts	3,040	405	-	-	8,221	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	135	-	-	-	-
Total disbursements	-	135	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,040	270	-	-	8,221	-
Cash and investments - ending	\$ 11,530	\$ 965	\$ 213,737	\$ 114	\$ 14,098	\$ 25

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Corrections St. Gmt	Cops Fast Grant Equipment	Oc Soil And Water Conservation	Owen Co Reg Sewer District	Community Foundation Grant	Drug Court
Cash and investments - beginning	\$ 120	\$ 1,885	\$ 1,510	\$ 996	\$ 502	\$ 24,681
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,327
Total receipts	-	-	-	-	-	10,327
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	7,942
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,648
Total disbursements	-	-	-	-	-	9,590
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	737
Cash and investments - ending	\$ 120	\$ 1,885	\$ 1,510	\$ 996	\$ 502	\$ 25,418

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cert Fund	Courthouse Electrical Grant	Homeland Security	Car Camera Fund	Emergency Management Fund	Public Safety Foundation
Cash and investments - beginning	\$ 1	\$ 173	\$ 27,562	\$ 395	\$ 1,253	\$ 137
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 173</u>	<u>\$ 27,562</u>	<u>\$ 395</u>	<u>\$ 1,253</u>	<u>\$ 137</u>

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Generator Project 2015	COURT-GUARDIANSHIP PROGRAM	GAL/CASA Capacity Grant	EDS#D25-17-047 - IS FOR 9101	JDAI
Cash and investments - beginning	\$ 3,700	\$ 32,765	\$ 9,335	\$ (8,044)	\$ 2,454
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	62,000	11,942	8,044	-
Total receipts	-	62,000	11,942	8,044	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,700	76,265	9,070	-	2,454
Total disbursements	3,700	76,265	9,070	-	2,454
Excess (deficiency) of receipts over disbursements	(3,700)	(14,265)	2,872	8,044	(2,454)
Cash and investments - ending	\$ -	\$ 18,500	\$ 12,207	\$ -	\$ -

OWEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Violence Against Women	Totals
Cash and investments - beginning	\$ 4,893	\$ 2,350	\$ 3,338	\$ 11,669,620
Receipts:				
Taxes	-	-	-	21,940,003
Licenses and permits	-	-	-	15,246
Intergovernmental receipts	-	-	-	3,411,729
Charges for services	-	-	-	212,892
Fines and forfeits	-	-	-	3,545
Other receipts	-	-	11,200	21,619,800
Total receipts	-	-	11,200	47,203,215
Disbursements:				
Personal services	-	-	-	10,220,524
Supplies	-	-	-	1,349,202
Other services and charges	-	1,500	-	2,672,982
Debt service - principal and interest	-	-	-	169,120
Capital outlay	-	-	-	2,303,469
Other disbursements	-	-	18,750	27,618,955
Total disbursements	-	1,500	18,750	44,334,252
Excess (deficiency) of receipts over disbursements	-	(1,500)	(7,550)	2,868,963
Cash and investments - ending	\$ 4,893	\$ 850	\$ (4,212)	\$ 14,538,583

OWEN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 241,204</u>	<u>\$ -</u>

OWEN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

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
Cat Financial	Lease loader Highway department	<u>16,723</u>	6/10/2016	6/10/2020
Total governmental activities		<u>66,723</u>		
Total of annual lease payments		<u>\$ 66,723</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment District Tax Increment Revenue Bond of 2012	\$ 1,895,000	\$ 173,750
General obligation bonds	Redevelopment REMC Loan	583,320	125,004
Notes and loans payable	Storage Units Land Jail/EMS	311,120	81,298
Notes and loans payable	Tractor with mow trim	84,927	21,231
Notes and loans payable	Grinder Highway	69,566	34,783
Notes and loans payable	Highway Trucks	<u>47,127</u>	<u>49,325</u>
Total governmental activities		<u>2,991,060</u>	<u>485,391</u>
Totals		<u>\$ 2,991,060</u>	<u>\$ 485,391</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/>.