

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

FINANCIAL STATEMENT AUDIT REPORT

OF

OWEN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

02/15/2022



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patty Steward Sheila Reeves	01-01-19 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Diane Stutsman	01-01-19 to 12-31-22
Clerk of the Circuit Court	Peggy Robertson Lesliann Sheese-Burton	01-01-19 to 05-31-21 06-01-21 to 12-31-22
County Sheriff	Leonard S. Hobbs	01-01-19 to 12-31-22
County Recorder	Loretta Foster	01-01-19 to 12-31-22
County Highway Superintendent	Greg Melton	01-01-19 to 12-31-22
President of the Board of County Commissioners	Steve Williamson (acting) Jeff Brother Gary Burton	01-01-19 to 01-21-19 01-22-19 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Jennifer Abrell Andy Wood Polly Chesser	01-01-19 to 04-22-19 04-23-19 to 12-31-21 01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OWEN COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Owen County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.


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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

January 31, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General Fund	\$ 1,663,364	\$ 7,169,201	\$ 7,929,172	\$ 903,393
Accident Report	1,361	555	-	1,916
Cagit-PTRC	27,674	-	-	27,674
Cagit Distribution Fund	597	-	597	-
Clerk's Records Perpetuation	55,021	12,803	14,911	52,913
Community Corrections	29,724	174,568	181,019	23,273
Community Transition Program	16,485	475	-	16,960
Congressional School Interest	210	451	-	661
Congressional School Principal	18,000	-	-	18,000
Sales Disclosure County Share	16,367	3,985	4,435	15,917
Cumulative Bridge	649,846	434,343	950,467	133,722
Cumulative Capital/ Development	121,875	117,906	80,245	159,536
Drug Free Community	37,426	31,094	28,725	39,795
Electronic Map Generation	10,951	13,107	19,948	4,110
Emergency Medical Services	1,312,925	1,102,460	1,697,650	717,735
Emerg Planning/Right To Know	13,112	3,099	1,214	14,997
Recorder Enhanced Access Fund	31,429	33,774	7,093	58,110
Firearms Training	49,700	11,100	11,983	48,817
Health	51,950	81,862	109,471	24,341
ID Security Protection	18,069	3,862	-	21,931
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	43,531	54,848	43,578	54,801
Local Road & Street	982,212	1,015,473	1,537,643	460,042
Motor Vehicle Highway Restricted	-	1,256,497	860,098	396,399
Motor Vehicle Highway	1,214,767	2,051,007	3,245,625	20,149
Rainy Day	6,069	-	2,075	3,994
Reassessment 2015	196,846	82,493	279,339	-
Recorder Perpetuation Fund	164,446	69,185	44,177	189,454
Riverboat	259,871	127,809	48,168	339,512
Sheriff Pension Holding	16,987	13,633	-	30,620
Suppl Public Defender Ser	233,157	34,595	18,794	248,958
Surplus Tax	10,454	30,781	23,721	17,514
Surveyors Corner Perpetuation	61,452	19,185	2,700	77,937
Tax Sale Redemption	15,411	53,122	54,717	13,816
Tax Sale Surplus	645,868	347,309	426,120	567,057
Tobacco Settle Local Hlth Dept	38,185	16,921	25,504	29,602
CASA	157,481	17,209	5,194	169,496
Election/ Registration	26,511	56,026	53,980	28,557
Auditor's Ineligible Deduct	11,621	-	-	11,621
Elected Officials Train Fund	12,383	3,862	710	15,535
Bid Bond Trust	5,000	1,725	1,725	5,000
Statewide 911 (Dispatch)	(17,097)	371,353	316,476	37,780
Supp. Adult Prob. User Fees	147,429	107,622	103,958	151,093
Supp. Juvenile Prob. User Fees	13,456	1,841	1,038	14,259
Alternative Dispute Resolution	4,580	2,405	1,980	5,005
County User Fee	176,520	25,827	22,390	179,957
EMS Rescue Fund	1,796	-	-	1,796
K-9	18,736	6,770	9,697	15,809
Recycle	3,298	-	3,298	-
Technology	30	-	-	30
Payroll Clearing	(524,651)	1,509,165	1,509,165	(524,651)
Payroll Health Benefit	423,824	969,953	148,496	1,245,281
Settlement	-	17,507,009	17,507,009	-
Wheel Tax	51,618	664,990	661,044	55,564
CVET Agency	15	144,564	144,564	15
Sewer Collection	140	-	-	140
Financial Institution Tax	-	47,202	47,202	-
Homestead Credit Rebate	12,355	-	-	12,355
State Fines & Forfeitures	-	1,570	829	741
Infraction Judgements	1,349	14,961	14,748	1,562
Special Death Benefits	115	1,655	1,525	245
Sales Disclosure State Share	510	3,350	3,285	575
Coroners Training & Cont Ed	175	1,616	1,377	414
Interstate Compact State Share	-	125	-	125
Mortgage Recording Fees State	333	1,900	1,818	415
Sex and Violent Offend State	10	443	408	45
Child Restraint Violation Fine	25	25	50	-
Inheritance Tax	421	-	-	421
Education Plate Fee	-	131	131	-
Innkeepers Tax Collections	145,577	90,332	85,500	150,409
Cagit Distribution	119,898	-	105,451	14,447

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Cedit Distribution	1,103	-	1,103	-
LIT Certified Shares	-	4,251,930	4,251,930	-
LIT Economic Development (EDIT)	1,769,300	866,686	1,112,035	1,523,951
City/Town Ordinance Violations	370	4,742	-	5,112
County IV-D Incentive	39,668	7,274	5,400	41,542
93.563Pros IVD Incent Post Oct	114,009	10,943	21,424	103,528
93.563ClerkIVD Incent Post Oct	46,007	7,274	6,304	46,977
After Settlement Collections	621,301	704,482	620,551	705,232
Inmate Trust	17,766	170,271	180,660	7,377
Jail Commissary	47,899	171,533	177,784	41,648
Clerk's Trust	491,979	1,288,989	1,390,087	390,881
Prosecutor's LEAF Account	50,035	-	18,537	31,498
Adult Probation Administrative	(2,010)	93,550	66,603	24,937
Petty Cash - Sheriff Drug Buy	1,500	-	1,000	500
Ems Donation Fund	5,010	427	-	5,437
Allen Hall-Paramedic Fund	1,215	-	-	1,215
CPR/Training	376	-	-	376
EMS Building Project	700,100	300,000	1,623,353	(623,253)
Owen County Road Sign Fund	5,075	75	1,835	3,315
Mass Prop/Pandemic	2,214	-	2,214	-
Sprint/Nextel Rebanding	3,953	-	1,119	2,834
2008 Flooding Damage	1,204	-	1,204	-
Document Fees	47,535	4,599	-	52,134
Dome Preservation	11,851	-	3,011	8,840
Jail Housing	244,296	129,414	106,076	267,634
Bldg Dept Contractor Fees	57	-	57	-
Building Department	61,714	59,044	79,900	40,858
Investigator's OFC Space Rent	123	-	123	-
Food Registration Fund	6,629	15,439	10,272	11,796
Sheriff's Medical Reimb	17	-	17	-
Sheriff's Fuel Reimbursement	25,322	21,386	10,000	36,708
Extension Office Work Study	6,749	3,945	4,938	5,756
Future Building Fund	28,125	18,000	-	46,125
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	5,034	-	238	4,796
Commissioner Certif. Sale	-	26,655	5,603	21,052
Special Events Fees	700	-	-	700
SheriffS Project Income	17,638	6,774	3,950	20,462
Vehicle Identification Number	11,530	2,205	10,000	3,735
Sex Offender Registry	965	3,992	145	4,812
Redevelopment Commission	213,737	-	-	213,737
Veteran Park Project	114	-	-	114
Sheriff's Tax Warrant	14,098	10,416	336	24,178
County Ordinance 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	25,418	2,053	11,500	15,971
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
COURT- GUARDIANSHIP PROGRAM	18,500	64,166	31,442	51,224
GAL/CASA Capacity Grant	12,207	16,624	24,080	4,751
EDS#D25-17-547 JDI	4,893	-	-	4,893
2016 COURT INTERPRETER GRANT	850	-	-	850
Stop Violence Against Women	(4,212)	14,000	15,000	(5,212)
BPPE Local Service Fee	325	225	550	-
DNR Timber Sales	3,983	-	3,983	-
Veterans Honor Guard	1,640	1,200	549	2,291
Lawson Restitution	3,525	11,135	-	14,660
Storage Units	2,708	56,686	12,056	47,338
Redevelopment General	339,766	44,335	12,198	371,903

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Redevelopment Bond	79	246,979	173,750	73,308
Redevelopment Capital	531,169	86,978	165,284	452,863
County Attorney Fees	21,388	1,474	11,713	11,149
15wFax/Stop Grant	1,664	1,136	2,800	-
JDAI 17-18	6,736	3,437	8,455	1,718
GED Foundation Grant	1,543	500	1,430	613
CC Grant FY 19	60,016	331,790	378,733	13,073
JDAI 18-19	38,239	36,342	74,581	-
Emergency Preparedness Health	2,596	6,749	8,019	1,326
911 Dispatch Center Project	-	750,000	296,140	453,860
Sheriff Process fee/Retirement	-	5,462	2,028	3,434
Sheriff Dept. Donation Fund	-	11,000	-	11,000
IPEP Safety Grant	-	8,673	8,673	-
Court Reform Grant	-	39,782	37,782	2,000
CASA Advertising Grant	-	11,000	4,365	6,635
ICLEO Grant 2019	-	7,500	7,500	-
Problem-Solving Court Grant 19	-	10,000	78	9,922
JDAI 19-20	-	108,878	82,795	26,083
Emergency Prepare Health 2020	-	7,791	9,993	(2,202)
Justice Partners Addictions	-	60,000	-	60,000
Community Crossing St. Grant	-	911,192	1,360,135	(448,943)
Totals	<u>\$ 14,538,584</u>	<u>\$ 46,958,266</u>	<u>\$ 50,870,733</u>	<u>\$ 10,626,117</u>

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

OWEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of expenditures exceeding revenues for some of the funds and reimbursable grants where the reimbursement for expenditures made by the County was not received by December 31, 2019.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General Fund	Accident Report	Cagit-PTRC	Cagit Distribution Fund	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 1,663,364	\$ 1,361	\$ 27,674	\$ 597	\$ 55,021
Receipts:					
Taxes	3,040,417	-	-	-	-
Licenses and permits	959	-	-	-	-
Intergovernmental receipts	45,195	-	-	-	-
Charges for services	82,212	-	-	-	-
Fines and forfeits	50	-	-	-	-
Other receipts	4,000,368	555	-	-	12,803
Total receipts	7,169,201	555	-	-	12,803
Disbursements:					
Personal services	5,583,928	-	-	-	2,189
Supplies	293,736	-	-	-	-
Other services and charges	1,599,510	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	63,394	-	-	-	-
Other disbursements	388,604	-	-	597	12,722
Total disbursements	7,929,172	-	-	597	14,911
Excess (deficiency) of receipts over disbursements	(759,971)	555	-	(597)	(2,108)
Cash and investments - ending	\$ 903,393	\$ 1,916	\$ 27,674	\$ -	\$ 52,913

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

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share
Cash and investments - beginning	\$ 29,724	\$ 16,485	\$ 210	\$ 18,000	\$ 16,367
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	174,568	475	451	-	3,985
Total receipts	<u>174,568</u>	<u>475</u>	<u>451</u>	<u>-</u>	<u>3,985</u>
Disbursements:					
Personal services	99,969	-	-	-	-
Supplies	1,576	-	-	-	-
Other services and charges	79,474	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	4,435
Total disbursements	<u>181,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,435</u>
Excess (deficiency) of receipts over disbursements	<u>(6,451)</u>	<u>475</u>	<u>451</u>	<u>-</u>	<u>(450)</u>
Cash and investments - ending	<u>\$ 23,273</u>	<u>\$ 16,960</u>	<u>\$ 661</u>	<u>\$ 18,000</u>	<u>\$ 15,917</u>

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

	Cumulative Bridge	Cumulative Capital/ Development	Drug Free Community	Electronic Map Generation	Emergency Medical Services
Cash and investments - beginning	\$ 649,846	\$ 121,875	\$ 37,426	\$ 10,951	\$ 1,312,925
Receipts:					
Taxes	349,360	116,179	-	-	390,558
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,193	1,727	-	-	5,806
Charges for services	-	-	-	12,753	-
Fines and forfeits	-	-	-	-	-
Other receipts	79,790	-	31,094	354	706,096
Total receipts	434,343	117,906	31,094	13,107	1,102,460
Disbursements:					
Personal services	-	-	28,725	2,559	961,410
Supplies	-	-	-	-	132,315
Other services and charges	-	74,764	-	13,436	252,389
Debt service - principal and interest	-	-	-	-	-
Capital outlay	950,467	-	-	-	22,097
Other disbursements	-	5,481	-	3,953	329,439
Total disbursements	950,467	80,245	28,725	19,948	1,697,650
Excess (deficiency) of receipts over disbursements	(516,124)	37,661	2,369	(6,841)	(595,190)
Cash and investments - ending	\$ 133,722	\$ 159,536	\$ 39,795	\$ 4,110	\$ 717,735

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

	Emerg Planning/Right To Know	Recorder Enhanced Access Fund	Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 13,112	\$ 31,429	\$ 49,700	\$ 51,950	\$ 18,069
Receipts:					
Taxes	-	-	-	66,741	-
Licenses and permits	-	-	-	12,359	-
Intergovernmental receipts	-	-	-	992	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,099	33,774	11,100	1,770	3,862
Total receipts	3,099	33,774	11,100	81,862	3,862
Disbursements:					
Personal services	-	-	-	106,785	-
Supplies	-	-	4,933	2,311	-
Other services and charges	1,016	-	-	375	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,490	-	-
Other disbursements	198	7,093	1,560	-	-
Total disbursements	1,214	7,093	11,983	109,471	-
Excess (deficiency) of receipts over disbursements	1,885	26,681	(883)	(27,609)	3,862
Cash and investments - ending	\$ 14,997	\$ 58,110	\$ 48,817	\$ 24,341	\$ 21,931

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

	Levy Excess	Local Health Maintenance	Local Road & Street	Motor Vehicle Highway Restricted	Motor Vehicle Highway
Cash and investments - beginning	\$ 2,982	\$ 43,531	\$ 982,212	\$ -	\$ 1,214,767
Receipts:					
Taxes	-	-	622,730	-	-
Licenses and permits	-	-	-	-	350
Intergovernmental receipts	-	-	-	1,021,230	241,734
Charges for services	-	-	-	-	7,568
Fines and forfeits	-	-	-	-	-
Other receipts	-	54,848	392,743	235,267	1,801,355
Total receipts	-	54,848	1,015,473	1,256,497	2,051,007
Disbursements:					
Personal services	-	24,541	-	-	1,257,860
Supplies	-	600	1,537,643	-	1,077,345
Other services and charges	-	9,976	-	676,718	502,670
Debt service - principal and interest	-	-	-	-	100,664
Capital outlay	-	-	-	-	254,958
Other disbursements	-	8,461	-	183,380	52,128
Total disbursements	-	43,578	1,537,643	860,098	3,245,625
Excess (deficiency) of receipts over disbursements	-	11,270	(522,170)	396,399	(1,194,618)
Cash and investments - ending	\$ 2,982	\$ 54,801	\$ 460,042	\$ 396,399	\$ 20,149

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

	Rainy Day	Reassessment 2015	Recorder Perpetuation Fund	Riverboat	Sheriff Pension Holding
Cash and investments - beginning	\$ 6,069	\$ 196,846	\$ 164,446	\$ 259,871	\$ 16,987
Receipts:					
Taxes	-	55,205	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	821	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	26,467	69,185	127,809	13,633
Total receipts	-	82,493	69,185	127,809	13,633
Disbursements:					
Personal services	-	98,174	3,574	-	-
Supplies	-	-	-	-	-
Other services and charges	-	181,120	-	30,142	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	45	-	-	-
Other disbursements	2,075	-	40,603	18,026	-
Total disbursements	2,075	279,339	44,177	48,168	-
Excess (deficiency) of receipts over disbursements	(2,075)	(196,846)	25,008	79,641	13,633
Cash and investments - ending	\$ 3,994	\$ -	\$ 189,454	\$ 339,512	\$ 30,620

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

	Suppl Public Defender Ser	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 233,157	\$ 10,454	\$ 61,452	\$ 15,411	\$ 645,868
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,595	30,781	19,185	53,122	347,309
Total receipts	34,595	30,781	19,185	53,122	347,309
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,636	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,158	23,721	2,700	54,717	426,120
Total disbursements	18,794	23,721	2,700	54,717	426,120
Excess (deficiency) of receipts over disbursements	15,801	7,060	16,485	(1,595)	(78,811)
Cash and investments - ending	\$ 248,958	\$ 17,514	\$ 77,937	\$ 13,816	\$ 567,057

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

	Tobacco Settle Local Hlth Dept	CASA	Election/ Registration	Auditor's Ineligible Deduct	Elected Officials Train Fund
Cash and investments - beginning	\$ 38,185	\$ 157,481	\$ 26,511	\$ 11,621	\$ 12,383
Receipts:					
Taxes	-	-	55,205	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	821	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,921	17,209	-	-	3,862
Total receipts	16,921	17,209	56,026	-	3,862
Disbursements:					
Personal services	-	-	36,377	-	-
Supplies	4,322	96	695	-	-
Other services and charges	17,914	5,098	16,908	-	710
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,268	-	-	-	-
Total disbursements	25,504	5,194	53,980	-	710
Excess (deficiency) of receipts over disbursements	(8,583)	12,015	2,046	-	3,152
Cash and investments - ending	\$ 29,602	\$ 169,496	\$ 28,557	\$ 11,621	\$ 15,535

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

	Bid Bond Trust	Statewide 911 (Dispatch)	Supp. Adult Prob. User Fees	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 5,000	\$ (17,097)	\$ 147,429	\$ 13,456	\$ 4,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,725	371,353	107,622	1,841	2,405
Total receipts	1,725	371,353	107,622	1,841	2,405
Disbursements:					
Personal services	-	313,004	52,180	-	-
Supplies	-	-	2,481	1,038	-
Other services and charges	-	-	47,288	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,472	-	-	-
Other disbursements	1,725	-	2,009	-	1,980
Total disbursements	1,725	316,476	103,958	1,038	1,980
Excess (deficiency) of receipts over disbursements	-	54,877	3,664	803	425
Cash and investments - ending	\$ 5,000	\$ 37,780	\$ 151,093	\$ 14,259	\$ 5,005

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

	County User Fee	EMS Rescue Fund	K-9	Recycle	Technology
Cash and investments - beginning	\$ 176,520	\$ 1,796	\$ 18,736	\$ 3,298	\$ 30
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,827	-	6,770	-	-
Total receipts	<u>25,827</u>	<u>-</u>	<u>6,770</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	2,022	-	-	-	-
Supplies	15,952	-	2,432	-	-
Other services and charges	4,416	-	6,065	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,200	3,298	-
Total disbursements	<u>22,390</u>	<u>-</u>	<u>9,697</u>	<u>3,298</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,437</u>	<u>-</u>	<u>(2,927)</u>	<u>(3,298)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 179,957</u>	<u>\$ 1,796</u>	<u>\$ 15,809</u>	<u>\$ -</u>	<u>\$ 30</u>

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

	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ (524,651)	\$ 423,824	\$ -	\$ 51,618	\$ 15
Receipts:					
Taxes	-	-	17,506,459	664,990	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,509,165	969,953	550	-	144,564
Total receipts	1,509,165	969,953	17,507,009	664,990	144,564
Disbursements:					
Personal services	1,509,165	148,496	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,507,009	661,044	144,564
Total disbursements	1,509,165	148,496	17,507,009	661,044	144,564
Excess (deficiency) of receipts over disbursements	-	821,457	-	3,946	-
Cash and investments - ending	\$ (524,651)	\$ 1,245,281	\$ -	\$ 55,564	\$ 15

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

	Sewer Collection	Financial Institution Tax	Homestead Credit Rebate	State Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 140	\$ -	\$ 12,355	\$ -	\$ 1,349
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	47,202	-	1,570	14,961
Total receipts	-	47,202	-	1,570	14,961
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	47,202	-	829	14,748
Total disbursements	-	47,202	-	829	14,748
Excess (deficiency) of receipts over disbursements	-	-	-	741	213
Cash and investments - ending	\$ 140	\$ -	\$ 12,355	\$ 741	\$ 1,562

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

	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Cont Ed	Interstate Compact State Share	Mortgage Recording Fees State
Cash and investments - beginning	\$ 115	\$ 510	\$ 175	\$ -	\$ 333
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,655	3,350	1,616	125	1,900
Total receipts	<u>1,655</u>	<u>3,350</u>	<u>1,616</u>	<u>125</u>	<u>1,900</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,525	3,285	1,377	-	1,818
Total disbursements	<u>1,525</u>	<u>3,285</u>	<u>1,377</u>	<u>-</u>	<u>1,818</u>
Excess (deficiency) of receipts over disbursements	<u>130</u>	<u>65</u>	<u>239</u>	<u>125</u>	<u>82</u>
Cash and investments - ending	<u>\$ 245</u>	<u>\$ 575</u>	<u>\$ 414</u>	<u>\$ 125</u>	<u>\$ 415</u>

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

	Sex and Violent Offend State	Child Restraint Violation Fine	Inheritance Tax	Education Plate Fee	Innkeepers Tax Collections
Cash and investments - beginning	\$ 10	\$ 25	\$ 421	\$ -	\$ 145,577
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	443	25	-	131	90,332
Total receipts	443	25	-	131	90,332
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	408	50	-	131	85,500
Total disbursements	408	50	-	131	85,500
Excess (deficiency) of receipts over disbursements	35	(25)	-	-	4,832
Cash and investments - ending	\$ 45	\$ -	\$ 421	\$ -	\$ 150,409

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

	Cagit Distribution	Cedit Distribution	LIT Certified Shares	LIT Economic Development (EDIT)	City/Town Ordinance Violations
Cash and investments - beginning	\$ 119,898	\$ 1,103	\$ -	\$ 1,769,300	\$ 370
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,251,930	866,686	4,742
Total receipts	-	-	4,251,930	866,686	4,742
Disbursements:					
Personal services	-	-	-	80,325	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	85,650	-
Debt service - principal and interest	-	-	-	281,706	-
Capital outlay	-	-	-	221,793	-
Other disbursements	105,451	1,103	4,251,930	442,561	-
Total disbursements	105,451	1,103	4,251,930	1,112,035	-
Excess (deficiency) of receipts over disbursements	(105,451)	(1,103)	-	(245,349)	4,742
Cash and investments - ending	\$ 14,447	\$ -	\$ -	\$ 1,523,951	\$ 5,112

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

	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563Clerk IVD Incent Post Oct	After Settlement Collections	Inmate Trust
Cash and investments - beginning	\$ 39,668	\$ 114,009	\$ 46,007	\$ 621,301	\$ 17,766
Receipts:					
Taxes	-	-	-	704,482	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,274	10,943	7,274	-	170,271
Total receipts	7,274	10,943	7,274	704,482	170,271
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,400	21,424	6,304	620,551	180,660
Total disbursements	5,400	21,424	6,304	620,551	180,660
Excess (deficiency) of receipts over disbursements	1,874	(10,481)	970	83,931	(10,389)
Cash and investments - ending	\$ 41,542	\$ 103,528	\$ 46,977	\$ 705,232	\$ 7,377

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

	Jail Commissary	Clerk's Trust	Prosecutor's LEAF Account	Adult Probation Administrative	Petty Cash - Sheriff Drug Buy
Cash and investments - beginning	\$ 47,899	\$ 491,979	\$ 50,035	\$ (2,010)	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	171,533	1,288,989	-	93,550	-
Total receipts	171,533	1,288,989	-	93,550	-
Disbursements:					
Personal services	-	-	-	66,603	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	177,784	1,390,087	18,537	-	1,000
Total disbursements	177,784	1,390,087	18,537	66,603	1,000
Excess (deficiency) of receipts over disbursements	(6,251)	(101,098)	(18,537)	26,947	(1,000)
Cash and investments - ending	\$ 41,648	\$ 390,881	\$ 31,498	\$ 24,937	\$ 500

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

	Ems Donation Fund	Allen Hall-Paramedic Fund	CPR/Training	EMS Building Project	Owen County Road Sign Fund
Cash and investments - beginning	\$ 5,010	\$ 1,215	\$ 376	\$ 700,100	\$ 5,075
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	427	-	-	300,000	75
Total receipts	427	-	-	300,000	75
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,623,353	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,835
Total disbursements	-	-	-	1,623,353	1,835
Excess (deficiency) of receipts over disbursements	427	-	-	(1,323,353)	(1,760)
Cash and investments - ending	\$ 5,437	\$ 1,215	\$ 376	\$ (623,253)	\$ 3,315

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

	Mass Prop/Pandemic	Sprint/Nextel Rebanding	2008 Flooding Damage	Document Fees	Dome Preservation
Cash and investments - beginning	\$ 2,214	\$ 3,953	\$ 1,204	\$ 47,535	\$ 11,851
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,599	-
Total receipts	-	-	-	4,599	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,214	1,119	1,204	-	3,011
Total disbursements	2,214	1,119	1,204	-	3,011
Excess (deficiency) of receipts over disbursements	(2,214)	(1,119)	(1,204)	4,599	(3,011)
Cash and investments - ending	\$ 0	\$ 2,834	\$ -	\$ 52,134	\$ 8,840

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

	Jail Housing	Bldg Dept Contractor Fees	Building Department	Investigator's OFC Space Rent	Food Registration Fund
Cash and investments - beginning	\$ 244,296	\$ 57	\$ 61,714	\$ 123	\$ 6,629
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	900	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	129,414	-	58,144	-	15,439
Total receipts	<u>129,414</u>	<u>-</u>	<u>59,044</u>	<u>-</u>	<u>15,439</u>
Disbursements:					
Personal services	-	-	54,193	-	-
Supplies	1,881	-	895	-	5,295
Other services and charges	54,619	-	22,187	-	4,947
Debt service - principal and interest	-	-	-	-	-
Capital outlay	27,576	-	2,625	-	-
Other disbursements	22,000	57	-	123	30
Total disbursements	<u>106,076</u>	<u>57</u>	<u>79,900</u>	<u>123</u>	<u>10,272</u>
Excess (deficiency) of receipts over disbursements	<u>23,338</u>	<u>(57)</u>	<u>(20,856)</u>	<u>(123)</u>	<u>5,167</u>
Cash and investments - ending	<u>\$ 267,634</u>	<u>\$ -</u>	<u>\$ 40,858</u>	<u>\$ -</u>	<u>\$ 11,796</u>

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

	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study	Future Building Fund	Siren Project Fund
Cash and investments - beginning	\$ 17	\$ 25,322	\$ 6,749	\$ 28,125	\$ 14
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	21,386	3,945	18,000	-
Total receipts	-	21,386	3,945	18,000	-
Disbursements:					
Personal services	-	-	4,938	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17	10,000	-	-	14
Total disbursements	17	10,000	4,938	-	14
Excess (deficiency) of receipts over disbursements	(17)	11,386	(993)	18,000	(14)
Cash and investments - ending	\$ -	\$ 36,708	\$ 5,756	\$ 46,125	\$ -

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

	State Settlement	County Planning Retreat	Courthouse Clock Tower	Safe Assured ID Sheriff	Veteran Memorial Wall
Cash and investments - beginning	\$ 773	\$ 393	\$ 1,510	\$ 2,211	\$ 5,034
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	773	393	-	2,211	238
Total disbursements	<u>773</u>	<u>393</u>	<u>-</u>	<u>2,211</u>	<u>238</u>
Excess (deficiency) of receipts over disbursements	<u>(773)</u>	<u>(393)</u>	<u>-</u>	<u>(2,211)</u>	<u>(238)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510</u>	<u>\$ -</u>	<u>\$ 4,796</u>

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

	Commissioner Certif. Sale	Special Events Fees	Sheriff'S Project Income	Vehicle Identification Number	Sex Offender Registry
Cash and investments - beginning	\$ -	\$ 700	\$ 17,638	\$ 11,530	\$ 965
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,655	-	6,774	2,205	3,992
Total receipts	26,655	-	6,774	2,205	3,992
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,616	-	-
Other services and charges	-	-	950	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,384	-	-
Other disbursements	5,603	-	-	10,000	145
Total disbursements	5,603	-	3,950	10,000	145
Excess (deficiency) of receipts over disbursements	21,052	-	2,824	(7,795)	3,847
Cash and investments - ending	\$ 21,052	\$ 700	\$ 20,462	\$ 3,735	\$ 4,812

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

	Redevelopment Commission	Veteran Park Project	Sheriffs Tax Warrant	County Ordinance Violations	Community Corrections St. Grnt
Cash and investments - beginning	\$ 213,737	\$ 114	\$ 14,098	\$ 25	\$ 120
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,416	-	-
Total receipts	-	-	10,416	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	336	-	-
Total disbursements	-	-	336	-	-
Excess (deficiency) of receipts over disbursements	-	-	10,080	-	-
Cash and investments - ending	\$ 213,737	\$ 114	\$ 24,178	\$ 25	\$ 120

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

	Cops Fast Grant Equipment	Oc Soil And Water Conservation	Owen Co Reg Sewer District	Community Foundation Grant	Drug Court
Cash and investments - beginning	\$ 1,885	\$ 1,510	\$ 996	\$ 502	\$ 25,418
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,053
Total receipts	-	-	-	-	2,053
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	10,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,510	-	-	700
Total disbursements	-	1,510	-	-	11,500
Excess (deficiency) of receipts over disbursements	-	(1,510)	-	-	(9,447)
Cash and investments - ending	\$ 1,885	\$ -	\$ 996	\$ 502	\$ 15,971

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

	Cert Fund	Courthouse Electrical Grant	Homeland Security	Car Camera Fund	Emergency Management Fund
Cash and investments - beginning	\$ 1	\$ 173	\$ 27,562	\$ 395	\$ 1,253
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	1	173	-	-	-
Total disbursements	1	173	-	-	-
Excess (deficiency) of receipts over disbursements	(1)	(173)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 27,562	\$ 395	\$ 1,253

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

	Public Safety Foundation	COURT- GUARDIANSHIP PROGRAM	GAL/CASA Capacity Grant	EDS#D25-17-547 JDI	2016 COURT INTERPRETER GRANT
Cash and investments - beginning	\$ 137	\$ 18,500	\$ 12,207	\$ 4,893	\$ 850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	64,166	16,624	-	-
Total receipts	-	64,166	16,624	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	31,442	24,080	-	-
Total disbursements	-	31,442	24,080	-	-
Excess (deficiency) of receipts over disbursements	-	32,724	(7,456)	-	-
Cash and investments - ending	\$ 137	\$ 51,224	\$ 4,751	\$ 4,893	\$ 850

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

	Stop Violence Against Women	BPPE Local Service Fee	DNR Timber Sales	Veterans Honor Guard	Lawson Restitution
Cash and investments - beginning	\$ (4,212)	\$ 325	\$ 3,983	\$ 1,640	\$ 3,525
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,000	225	-	1,200	11,135
Total receipts	14,000	225	-	1,200	11,135
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,000	550	3,983	549	-
Total disbursements	15,000	550	3,983	549	-
Excess (deficiency) of receipts over disbursements	(1,000)	(325)	(3,983)	651	11,135
Cash and investments - ending	\$ (5,212)	\$ -	\$ -	\$ 2,291	\$ 14,660

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

	Storage Units	Redevelopment General	Redevelopment Bond	Redevelopment Capital	County Attorney Fees
Cash and investments - beginning	\$ 2,708	\$ 339,766	\$ 79	\$ 531,169	\$ 21,388
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	56,686	44,335	246,979	86,978	1,474
Total receipts	56,686	44,335	246,979	86,978	1,474
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	173,750	-	-
Capital outlay	-	-	-	165,284	-
Other disbursements	12,056	12,198	-	-	11,713
Total disbursements	12,056	12,198	173,750	165,284	11,713
Excess (deficiency) of receipts over disbursements	44,630	32,137	73,229	(78,306)	(10,239)
Cash and investments - ending	\$ 47,338	\$ 371,903	\$ 73,308	\$ 452,863	\$ 11,149

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

	15wFax/ Stop Grant	JDAI 17-18	GED Foundation Grant	CC Grant FY 19	JDAI 18-19
Cash and investments - beginning	\$ 1,664	\$ 6,736	\$ 1,543	\$ 60,016	\$ 38,239
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,136	3,437	-	331,790	36,342
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	500	-	-
Total receipts	1,136	3,437	500	331,790	36,342
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,800	8,455	1,430	378,733	74,581
Total disbursements	2,800	8,455	1,430	378,733	74,581
Excess (deficiency) of receipts over disbursements	(1,664)	(5,018)	(930)	(46,943)	(38,239)
Cash and investments - ending	\$ -	\$ 1,718	\$ 613	\$ 13,073	\$ -

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

	Emergency Preparedness Health	911 Dispatch Center Project	Sheriff Process fee/Retirement	Sheriff Dept. Donation Fund	IPEP Safety Grant
Cash and investments - beginning	\$ 2,596	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,673
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,749	750,000	5,462	11,000	-
Total receipts	6,749	750,000	5,462	11,000	8,673
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,019	296,140	2,028	-	8,673
Total disbursements	8,019	296,140	2,028	-	8,673
Excess (deficiency) of receipts over disbursements	(1,270)	453,860	3,434	11,000	-
Cash and investments - ending	\$ 1,326	\$ 453,860	\$ 3,434	\$ 11,000	\$ -

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

	Court Reform Grant	CASA Advertising Grant	ICLEO Grant 2019	Problem-Solving Court Grant 19	JDAI 19-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	108,878
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,782	11,000	7,500	10,000	-
Total receipts	39,782	11,000	7,500	10,000	108,878
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,782	4,365	7,500	78	82,795
Total disbursements	37,782	4,365	7,500	78	82,795
Excess (deficiency) of receipts over disbursements	2,000	6,635	-	9,922	26,083
Cash and investments - ending	\$ 2,000	\$ 6,635	\$ -	\$ 9,922	\$ 26,083

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

	Emergency Justice Health 2020	Justice Partners Additions	Community Crossing St. Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,538,584
Receipts:				
Taxes	-	-	-	23,572,326
Licenses and permits	-	-	-	14,568
Intergovernmental receipts	-	-	911,192	2,724,967
Charges for services	-	-	-	102,533
Fines and forfeits	-	-	-	50
Other receipts	7,791	60,000	-	20,543,822
Total receipts	<u>7,791</u>	<u>60,000</u>	<u>911,192</u>	<u>46,958,266</u>
Disbursements:				
Personal services	-	-	-	10,437,017
Supplies	-	-	-	3,087,162
Other services and charges	-	-	1,360,135	6,685,266
Debt service - principal and interest	-	-	-	556,120
Capital outlay	-	-	-	1,718,585
Other disbursements	9,993	-	-	28,386,583
Total disbursements	<u>9,993</u>	<u>-</u>	<u>1,360,135</u>	<u>50,870,733</u>
Excess (deficiency) of receipts over disbursements	<u>(2,202)</u>	<u>60,000</u>	<u>(448,943)</u>	<u>(3,912,467)</u>
Cash and investments - ending	<u>\$ (2,202)</u>	<u>\$ 60,000</u>	<u>\$ (448,943)</u>	<u>\$ 10,626,117</u>

OWEN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

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

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	911 Dispatch Loan	\$ 750,000	\$ 101,531
Notes and loans payable	EMS Building	724,710	55,235
Notes and loans payable	Grinder Highway	34,783	34,783
Notes and loans payable	Owen County State Bank - Landfill Line of Credit	418,000	5,225
Notes and loans payable	South Central Indiana Rural Electric Loan	458,316	125,004
Notes and loans payable	Storage Units Land Jail/EMS	235,669	81,298
Notes and loans payable	Tractor with mow trim	63,696	21,231
Notes and loans payable	Redevelopment Tax	<u>1,815,000</u>	<u>171,750</u>
Total governmental activities		<u>4,500,174</u>	<u>596,057</u>
Totals		<u>\$ 4,500,174</u>	<u>\$ 596,057</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/>.