

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

FINANCIAL STATEMENT AUDIT REPORT

OF

OWEN COUNTY, INDIANA

January 1, 2020 to December 31, 2020



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	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Diane Stutsman	01-01-20 to 12-31-22
Clerk of the Circuit Court	Peggy Robertson Lesliann Sheese Burton	01-01-20 to 05-31-21 06-01-21 to 12-31-22
County Sheriff	Leonard S. Hobbs	01-01-20 to 12-31-22
County Recorder	Loretta Foster	01-01-20 to 12-31-22
County Highway Superintendent	Greg Melton	01-01-20 to 12-31-22
President of the Board of County Commissioners	Jeff Brother Gary Burton	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Andy Wood Polly Chesser	01-01-20 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, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 903,393	\$ 6,672,491	\$ 7,582,369	\$ (6,485)
Accident Report	1,916	395	45	2,266
Cagit-PTRC	27,674	-	-	27,674
Clerk's Records Perpetuation	52,913	9,459	9,337	53,035
Community Corrections	23,273	152,341	132,060	43,554
Community Transition Program	16,960	-	-	16,960
Congressional School Interest	661	298	-	959
Congressional School Principal	18,000	-	-	18,000
Sales Disclosure County Share	15,917	3,485	2,646	16,756
Cumulative Bridge	133,722	434,408	493,983	74,147
Cumulative Capital/ Development	159,536	116,880	80,056	196,360
Drug Free Community	39,795	20,506	30,150	30,151
Emergency Medical Services	717,735	1,405,414	1,451,012	672,137
Emerg Planning/Right To Know	14,997	3,333	16	18,314
Recorder Enhanced Access Fund	58,110	25,089	10,875	72,324
Firearms Training	48,817	22,505	3,083	68,239
Health	24,341	171,794	115,673	80,462
ID Security Protection	21,931	4,015	-	25,946
Levy Excess	2,982	-	-	2,982
Local Health Maintenance	54,801	40,484	60,441	34,844
Local Road & Street	460,042	1,015,013	1,117,244	357,811
MVH Restricted	396,399	1,323,140	1,592,026	127,513
MVH	20,149	1,472,587	1,554,833	(62,097)
Auditor Endorsement Fees Fund	4,110	18,735	17,361	5,484
Rainy Day	3,994	-	-	3,994
Reassessment 2015	-	453,090	283,824	169,266
Recorder Perpetuation Fund	189,454	81,617	75,574	195,497
Riverboat	339,512	127,809	49,593	417,728
Sheriff Pension Holding	30,620	7,771	-	38,391
Suppl Public Defender Ser	248,958	53,785	11,450	291,293
Surplus Tax	17,514	78,519	38,891	57,142
Surveyors Corner Perpetuation	77,937	19,970	4,618	93,289
Tax Sale Redemption	13,816	34,390	30,605	17,601
Tax Sale Surplus	567,057	-	288,666	278,391
Tobacco Settle Local Hlth Dept	29,602	16,921	26,848	19,675
CASA	169,496	31,749	5,293	195,952
Election/ Registration	28,557	145,981	95,307	79,231
Auditor's Ineligible Deduct	11,621	-	-	11,621
Elected Officials Train Fund	15,535	4,015	575	18,975
Bid Bond Trust	5,000	(5,000)	-	-
Statewide 911 (Dispatch)	37,780	425,017	443,431	19,366
Supp. Adult Prob. User Fees	151,093	90,101	118,457	122,737
Supp. Juvenile Prob. User Fees	14,259	2,140	1,504	14,895
Alternative Dispute Resolution	5,005	1,975	1,725	5,255
County User Fee	179,957	17,770	69,881	127,846
EMS Rescue Fund	1,796	-	-	1,796
K-9	15,809	10,219	22,132	3,896
Technology	30	-	-	30
Donation Fund Crthouse Lights	11,000	-	6,585	4,415
Payroll Clearing	(524,651)	1,645,249	1,645,244	(524,646)
Payroll Health Benefit	1,245,281	(1,000,142)	177,588	67,551
Settlement	-	17,643,615	17,643,615	-
Wheel Tax	55,564	680,265	670,431	65,398
CVET Agency	15	137,485	137,485	15
Sewer Collection	140	-	-	140
Financial Institution Tax	-	51,254	51,254	-

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

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Homestead Credit Rebate	12,355	-	-	12,355
State Fines & Forfeitures	741	403	1,144	-
Infraction Judgements	1,562	10,470	10,276	1,756
Special Death Benefits	245	1,250	1,295	200
Sales Disclosure State Share	575	3,430	3,340	665
Coroners Training & Cont Ed	414	1,924	2,034	304
Interstate Compact State Share	125	125	250	-
Mortgage Recording Fees State	415	2,413	2,340	488
Sex and Violent Offend State	45	115	135	25
Child Restraint Violation Fine	-	25	25	-
Inheritance Tax	421	-	-	421
Education Plate Fee	-	169	169	-
Innkeepers Tax Collections	150,409	74,258	94,380	130,287
LIT Certified Shares	-	3,991,757	3,991,757	-
LIT Public Safety	-	399,176	399,176	-
LIT Economic Development (EDIT)	1,523,951	1,607,425	1,941,219	1,190,157
City/Town Ordinance Violations	5,112	3,669	-	8,781
County IV-D Incentive	41,542	7,584	9,000	40,126
93.563Pros IVD Incent Post Oct	103,528	11,413	3,223	111,718
93.563ClerkIVD Incent Post Oct	46,977	7,584	6,368	48,193
After Settlement Collections	705,232	892,462	687,232	910,462
Inmate Trust	7,377	192,304	171,543	28,138
Jail Commissary	41,648	173,509	153,584	61,573
Clerk's Trust	390,881	1,700,161	1,668,568	422,474
Prosecutor's LEAF Account	31,498	753	3,569	28,682
Cagit Distribution	14,447	-	788	13,659
PSAP -LIT	-	438,810	214,271	224,539
Adult Probation Administrative	24,937	14,757	13,674	26,020
Veterans Honor Guard	2,291	600	45	2,846
Petty Cash - Sheriff Drug Buy	500	-	-	500
Lawson Restitution	14,660	(14,660)	-	-
Storage Units	47,338	58,857	94,091	12,104
Ems Donation Fund	5,437	1,175	2,558	4,054
Allen Hall- Paramedic Fund	1,215	-	-	1,215
CPR/Training	376	-	-	376
EMS Building Project	(623,253)	623,253	-	-
Owen County Road Sign Fund	3,315	150	-	3,465
Sprint/ Nextel Rebanding	2,834	-	-	2,834
Document Fees	52,134	1,956	-	54,090
Dome Preservation	8,840	-	-	8,840
Jail Housing	267,634	93,490	51,251	309,873
Building Department	40,858	73,821	88,497	26,182
Food Registration Fund	11,796	4,465	7,867	8,394
Sheriff's Medical Reimb	-	1,482	-	1,482
Sheriff's Fuel Reimbursement	36,708	21,432	-	58,140
Extension Office Work Study	5,756	1,844	9,287	(1,687)
Future Building Fund	46,125	21,214	-	67,339
Courthouse Clock Tower	1,510	-	-	1,510
Veteran Memorial Wall	4,796	100	-	4,896
Commissioner Certif. Sale	21,052	-	5,301	15,751
Special Events Fees	700	-	-	700
Sheriff's Project Income	20,462	6,887	8,929	18,420
Vehicle Identification Number	3,735	4,005	320	7,420
Sex Offender Registry	4,812	1,035	-	5,847
Redevelopment Commission	213,737	-	-	213,737
Veteran Park Project	114	-	-	114

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

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff's Tax Warrant	24,178	4,120	-	28,298
County Ordinance Violations	25	-	-	25
COVID Emergency Preparedness	-	3,733	6,020	(2,287)
COVID Tobacco	-	15,939	3,434	12,505
COVID Owen County	-	349,276	173,682	175,594
Comm Cross Grant 19	(448,943)	-	-	(448,943)
Community Corrections St. Grnt	120	-	-	120
Cops Fast Grant Equipment	1,885	-	-	1,885
Owen Co Reg Sewer District	996	-	-	996
Community Foundation Grant	502	-	-	502
Drug Court	15,971	10,240	12,140	14,071
Homeland Security	27,562	-	5,431	22,131
Car Camera Fund	395	-	-	395
Emergency Management Fund	1,253	-	-	1,253
Public Safety Foundation	137	-	216	(79)
COURT- GUARDINSHIP PROGRAM	51,224	64,166	81,168	34,222
GAL/CASA Capacity Grant	4,751	10,537	15,287	1
EDS# D25-17-547 JDI	4,893	-	-	4,893
2016 COURT INTERPRETER GRANT	850	-	-	850
Stop Voilence Against Women	(5,212)	11,200	15,000	(9,012)
15wFax/Stop Grant	-	2,800	-	2,800
JDAI 17-18	1,718	-	-	1,718
Homeland Security CEMP	-	17,800	-	17,800
GED Foundation Grant	613	-	292	321
CC Grant FT 19	13,073	-	15,484	(2,411)
Emergency Preparedness Health	1,326	(1,326)	-	-
Court Reform Grant	2,000	-	(2,000)	4,000
CASA Advertising Grant	6,635	-	2,335	4,300
Problem- Solving Court Grant 19	9,922	-	9,922	-
JDAI 19-20	26,083	30,404	47,782	8,705
Emergency Prepare Health 2020	(2,202)	17,209	9,158	5,849
Justice Partners Addictions	60,000	60,000	25,432	94,568
PSC Grant	-	10,000	-	10,000
Pretrial Grant	-	36,680	11,962	24,718
JDAI 20-21	-	36,962	11,810	25,152
Emergency Prepare 20-21	-	7,477	17,542	(10,065)
OCRA Grant	-	250,000	250,000	-
Redevelopment General	371,903	375,203	388,308	358,798
Redevelopment Bond	73,308	169,876	243,156	28
Redevelopment Capital	452,863	647,486	537,778	562,571
911 Dispatch Center	453,860	-	471,037	(17,177)
Sheriff Process Fee/Retirement	3,434	3,086	-	6,520
County Attorney Fees	11,149	(11,149)	-	-
DNR Timber Sales	-	13,184	13,184	-
Investigator's OFC Space Rent	-	-	(420)	420
COVID IN Criminal Justice Inst	-	13,990	28,124	(14,134)
Community Crossing Grant 2020	-	687,381	687,381	-
Comm Corr State Grant 2020	-	385,628	374,495	11,133
COVID Clinic	-	100,482	47,997	52,485
Totals	<u>\$ 10,626,116</u>	<u>\$ 47,427,373</u>	<u>\$ 49,304,429</u>	<u>\$ 8,749,060</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.

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.

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

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

Note 4. Deposits and Investments

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

OWEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. These were adjustments and were not corrected at year end.

Note 8. *Cash Balance Deficits*

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

Note 9. *Subsequent Events*

In January 2022, the County Highway Department submitted accounts payable vouchers to the County Auditor for payment of invoices totaling \$315,795. The vouchers were for invoices dated from April through December of 2021.

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, 2020

	General Fund	Accident Report	Cagit-PTRC	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 903,393	\$ 1,916	\$ 27,674	\$ 52,913	\$ 23,273	\$ 16,960
Receipts:						
Taxes	2,184,591	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	32,561	-	-	-	-	-
Charges for services	103,580	-	-	-	-	-
Other receipts	4,351,759	395	-	9,459	152,341	-
Total receipts	6,672,491	395	-	9,459	152,341	-
Disbursements:						
Personal services	5,313,766	-	-	6,387	60,577	-
Supplies	243,010	-	-	-	2,649	-
Other services and charges	1,593,935	-	-	-	68,184	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	63,900	-	-	-	650	-
Other disbursements	367,758	45	-	2,950	-	-
Total disbursements	7,582,369	45	-	9,337	132,060	-
Excess (deficiency) of receipts over disbursements	(909,878)	350	-	122	20,281	-
Cash and investments - ending	\$ (6,485)	\$ 2,266	\$ 27,674	\$ 53,035	\$ 43,554	\$ 16,960

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

	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge	Cumulative Capital/ Development	Drug Free Community
Cash and investments - beginning	\$ 661	\$ 18,000	\$ 15,917	\$ 133,722	\$ 159,536	\$ 39,795
Receipts:						
Taxes	-	-	-	354,287	114,475	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,278	1,705	-
Charges for services	-	-	-	26,275	-	-
Other receipts	298	-	3,485	48,568	700	20,506
Total receipts	298	-	3,485	434,408	116,880	20,506
Disbursements:						
Personal services	-	-	-	25,575	-	30,150
Supplies	-	-	-	105,283	-	-
Other services and charges	-	-	-	-	76,583	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	363,125	-	-
Other disbursements	-	-	2,646	-	3,473	-
Total disbursements	-	-	2,646	493,983	80,056	30,150
Excess (deficiency) of receipts over disbursements	298	-	839	(59,575)	36,824	(9,644)
Cash and investments - ending	\$ 959	\$ 18,000	\$ 16,756	\$ 74,147	\$ 196,360	\$ 30,151

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

	Emergency Medical Services	Emerg Planning/Right To Know	Recorder Enhanced Access Fund	Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 717,735	\$ 14,997	\$ 58,110	\$ 48,817	\$ 24,341	\$ 21,931
Receipts:						
Taxes	686,849	-	-	-	151,979	-
Licenses and permits	-	-	-	-	17,525	-
Intergovernmental receipts	10,231	-	-	-	2,290	-
Charges for services	-	-	-	-	-	-
Other receipts	708,334	3,333	25,089	22,505	-	4,015
Total receipts	1,405,414	3,333	25,089	22,505	171,794	4,015
Disbursements:						
Personal services	1,084,044	-	-	-	113,036	-
Supplies	93,274	-	-	28	1,533	-
Other services and charges	187,361	16	-	-	1,104	-
Debt service - principal and interest	55,236	-	-	-	-	-
Capital outlay	3,812	-	-	40	-	-
Other disbursements	27,285	-	10,875	3,015	-	-
Total disbursements	1,451,012	16	10,875	3,083	115,673	-
Excess (deficiency) of receipts over disbursements	(45,598)	3,317	14,214	19,422	56,121	4,015
Cash and investments - ending	\$ 672,137	\$ 18,314	\$ 72,324	\$ 68,239	\$ 80,462	\$ 25,946

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

	Levy Excess	Local Health Maintenance	Local Road & Street	MVH Restricted	MVH	Auditor Endorsement Fees Fund
Cash and investments - beginning	\$ 2,982	\$ 54,801	\$ 460,042	\$ 396,399	\$ 20,149	\$ 4,110
Receipts:						
Taxes	-	-	631,572	-	-	-
Licenses and permits	-	-	-	625	-	-
Intergovernmental receipts	-	-	-	609,171	-	-
Charges for services	-	-	-	3,811	-	18,485
Other receipts	-	40,484	383,441	709,533	1,472,587	250
Total receipts	-	40,484	1,015,013	1,323,140	1,472,587	18,735
Disbursements:						
Personal services	-	55,639	-	-	651,540	2,586
Supplies	-	358	1,110,044	771,703	598,724	-
Other services and charges	-	4,444	7,200	460,118	252,974	14,775
Debt service - principal and interest	-	-	-	9,070	51,560	-
Capital outlay	-	-	-	351,100	35	-
Other disbursements	-	-	-	35	-	-
Total disbursements	-	60,441	1,117,244	1,592,026	1,554,833	17,361
Excess (deficiency) of receipts over disbursements	-	(19,957)	(102,231)	(268,886)	(82,246)	1,374
Cash and investments - ending	\$ 2,982	\$ 34,844	\$ 357,811	\$ 127,513	\$ (62,097)	\$ 5,484

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

	Rainy Day	Reassessment 2015	Recorder Perpetuation Fund	Riverboat	Sheriff Pension Holding	Suppl Public Defender Ser
Cash and investments - beginning	\$ 3,994	\$ -	\$ 189,454	\$ 339,512	\$ 30,620	\$ 248,958
Receipts:						
Taxes	-	437,845	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,522	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	8,723	81,617	127,809	7,771	53,785
Total receipts	-	453,090	81,617	127,809	7,771	53,785
Disbursements:						
Personal services	-	103,550	3,488	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	179,024	-	43,622	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,250	-	-	-	-
Other disbursements	-	-	72,086	5,971	-	11,450
Total disbursements	-	283,824	75,574	49,593	-	11,450
Excess (deficiency) of receipts over disbursements	-	169,266	6,043	78,216	7,771	42,335
Cash and investments - ending	\$ 3,994	\$ 169,266	\$ 195,497	\$ 417,728	\$ 38,391	\$ 291,293

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

	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settle Local Hlth Dept	CASA
Cash and investments - beginning	\$ 17,514	\$ 77,937	\$ 13,816	\$ 567,057	\$ 29,602	\$ 169,496
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	78,519	19,970	34,390	-	16,921	31,749
Total receipts	78,519	19,970	34,390	-	16,921	31,749
Disbursements:						
Personal services	-	-	-	-	-	2,930
Supplies	-	-	-	-	453	178
Other services and charges	-	-	-	-	6,395	2,185
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	38,891	4,618	30,605	288,666	20,000	-
Total disbursements	38,891	4,618	30,605	288,666	26,848	5,293
Excess (deficiency) of receipts over disbursements	39,628	15,352	3,785	(288,666)	(9,927)	26,456
Cash and investments - ending	\$ 57,142	\$ 93,289	\$ 17,601	\$ 278,391	\$ 19,675	\$ 195,952

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

	Election/ Registration	Auditor's Ineligible Deduct	Elected Officials Train Fund	Bid Bond Trust	Statewide 911 (Dispatch)	Supp. Adult Prob. User Fees
Cash and investments - beginning	\$ 28,557	\$ 11,621	\$ 15,535	\$ 5,000	\$ 37,780	\$ 151,093
Receipts:						
Taxes	142,885	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,128	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	968	-	4,015	(5,000)	425,017	90,101
Total receipts	145,981	-	4,015	(5,000)	425,017	90,101
Disbursements:						
Personal services	66,772	-	-	-	443,431	82,333
Supplies	2,082	-	-	-	-	3,821
Other services and charges	23,913	-	575	-	-	32,303
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,540	-	-	-	-	-
Total disbursements	95,307	-	575	-	443,431	118,457
Excess (deficiency) of receipts over disbursements	50,674	-	3,440	(5,000)	(18,414)	(28,356)
Cash and investments - ending	\$ 79,231	\$ 11,621	\$ 18,975	\$ -	\$ 19,366	\$ 122,737

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

	Supp. Juvenile Prob. User Fees	Alternative Dispute Resolution	County User Fee	EMS Rescue Fund	K-9	Technology
Cash and investments - beginning	\$ 14,259	\$ 5,005	\$ 179,957	\$ 1,796	\$ 15,809	\$ 30
Receipts:						
Taxes	-	-	87	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	2,140	1,975	17,683	-	10,219	-
Total receipts	2,140	1,975	17,770	-	10,219	-
Disbursements:						
Personal services	-	-	671	-	-	-
Supplies	604	-	7,182	-	381	-
Other services and charges	-	-	3,548	-	7,095	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	900	-	480	-	14,621	-
Other disbursements	-	1,725	58,000	-	35	-
Total disbursements	1,504	1,725	69,881	-	22,132	-
Excess (deficiency) of receipts over disbursements	636	250	(52,111)	-	(11,913)	-
Cash and investments - ending	\$ 14,895	\$ 5,255	\$ 127,846	\$ 1,796	\$ 3,896	\$ 30

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

	Donation Fund CrtHouse Lights	Payroll Clearing	Payroll Health Benefit	Settlement	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 11,000	\$ (524,651)	\$ 1,245,281	\$ -	\$ 55,564	\$ 15
Receipts:						
Taxes	-	-	-	17,643,615	680,265	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	1,645,249	(1,000,142)	-	-	137,485
Total receipts	-	1,645,249	(1,000,142)	17,643,615	680,265	137,485
Disbursements:						
Personal services	-	1,645,244	175,804	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,585	-	1,784	17,643,615	670,431	137,485
Total disbursements	6,585	1,645,244	177,588	17,643,615	670,431	137,485
Excess (deficiency) of receipts over disbursements	(6,585)	5	(1,177,730)	-	9,834	-
Cash and investments - ending	\$ 4,415	\$ (524,646)	\$ 67,551	\$ -	\$ 65,398	\$ 15

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

	Sewer Collection	Financial Institution Tax	Homestead Credit Rebate	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ 140	\$ -	\$ 12,355	\$ 741	\$ 1,562	\$ 245
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	51,254	-	403	10,470	1,250
Total receipts	-	51,254	-	403	10,470	1,250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	51,254	-	1,144	10,276	1,295
Total disbursements	-	51,254	-	1,144	10,276	1,295
Excess (deficiency) of receipts over disbursements	-	-	-	(741)	194	(45)
Cash and investments - ending	\$ 140	\$ -	\$ 12,355	\$ -	\$ 1,756	\$ 200

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

	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	\$ 575	\$ 414	\$ 125	\$ 415	\$ 45	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,430	1,924	125	2,413	115	25
Total receipts	3,430	1,924	125	2,413	115	25
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,340	2,034	250	2,340	135	25
Total disbursements	3,340	2,034	250	2,340	135	25
Excess (deficiency) of receipts over disbursements	90	(110)	(125)	73	(20)	-
Cash and investments - ending	\$ 665	\$ 304	\$ -	\$ 488	\$ 25	\$ -

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

	Inheritance Tax	Education Plate Fee	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 421	\$ -	\$ 150,409	\$ -	\$ -	\$ 1,523,951
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	169	74,258	3,991,757	399,176	1,607,425
Total receipts	-	169	74,258	3,991,757	399,176	1,607,425
Disbursements:						
Personal services	-	-	-	-	-	1,115,381
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	415,821
Debt service - principal and interest	-	-	-	-	-	56,000
Capital outlay	-	-	-	-	-	99,295
Other disbursements	-	169	94,380	3,991,757	399,176	254,722
Total disbursements	-	169	94,380	3,991,757	399,176	1,941,219
Excess (deficiency) of receipts over disbursements	-	-	(20,122)	-	-	(333,794)
Cash and investments - ending	\$ 421	\$ -	\$ 130,287	\$ -	\$ -	\$ 1,190,157

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

	City/Town Ordinance Violations	County IV-D Incentive	93.563Pros IVD Incent Post Oct	93.563ClerkIVD Incent Post Oct	After Settlement Collections	Inmate Trust
Cash and investments - beginning	\$ 5,112	\$ 41,542	\$ 103,528	\$ 46,977	\$ 705,232	\$ 7,377
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,669	7,584	11,413	7,584	892,462	192,304
Total receipts	3,669	7,584	11,413	7,584	892,462	192,304
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,000	3,223	6,368	687,232	171,543
Total disbursements	-	9,000	3,223	6,368	687,232	171,543
Excess (deficiency) of receipts over disbursements	3,669	(1,416)	8,190	1,216	205,230	20,761
Cash and investments - ending	\$ 8,781	\$ 40,126	\$ 111,718	\$ 48,193	\$ 910,462	\$ 28,138

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

	Jail Commissary	Clerk's Trust	Prosecutor's LEAF Account	Cagit Distribution	PSAP -LIT	Adult Probation Administrative
Cash and investments - beginning	\$ 41,648	\$ 390,881	\$ 31,498	\$ 14,447	\$ -	\$ 24,937
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	173,509	1,700,161	753	-	438,810	14,757
Total receipts	173,509	1,700,161	753	-	438,810	14,757
Disbursements:						
Personal services	-	-	-	788	39,738	13,674
Supplies	-	-	-	-	1,277	-
Other services and charges	-	-	-	-	71,725	-
Debt service - principal and interest	-	-	-	-	101,531	-
Capital outlay	-	-	-	-	-	-
Other disbursements	153,584	1,668,568	3,569	-	-	-
Total disbursements	153,584	1,668,568	3,569	788	214,271	13,674
Excess (deficiency) of receipts over disbursements	19,925	31,593	(2,816)	(788)	224,539	1,083
Cash and investments - ending	\$ 61,573	\$ 422,474	\$ 28,682	\$ 13,659	\$ 224,539	\$ 26,020

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

	Veterans Honor Guard	Petty Cash - Sheriff Drug Buy	Lawson Restitution	Storage Units	Ems Donation Fund	Allen Hall- Paramedic Fund
Cash and investments - beginning	\$ 2,291	\$ 500	\$ 14,660	\$ 47,338	\$ 5,437	\$ 1,215
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	600	-	(14,660)	58,857	1,175	-
Total receipts	600	-	(14,660)	58,857	1,175	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	11,794	-	-
Debt service - principal and interest	-	-	-	41,648	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	45	-	-	40,649	2,558	-
Total disbursements	45	-	-	94,091	2,558	-
Excess (deficiency) of receipts over disbursements	555	-	(14,660)	(35,234)	(1,383)	-
Cash and investments - ending	\$ 2,846	\$ 500	\$ -	\$ 12,104	\$ 4,054	\$ 1,215

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

	CPR/Training	EMS Building Project	Owen County Road Sign Fund	Sprint/ Nextel Rebanding	Document Fees	Dome Preservation
Cash and investments - beginning	\$ 376	\$ (623,253)	\$ 3,315	\$ 2,834	\$ 52,134	\$ 8,840
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	623,253	150	-	1,956	-
Total receipts	-	623,253	150	-	1,956	-
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	-	623,253	150	-	1,956	-
Cash and investments - ending	\$ 376	\$ -	\$ 3,465	\$ 2,834	\$ 54,090	\$ 8,840

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

	Jail Housing	Building Department	Food Registration Fund	Sheriff's Medical Reimb	Sheriff's Fuel Reimbursement	Extension Office Work Study
Cash and investments - beginning	\$ 267,634	\$ 40,858	\$ 11,796	\$ -	\$ 36,708	\$ 5,756
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	93,490	73,821	4,465	1,482	21,432	1,844
Total receipts	93,490	73,821	4,465	1,482	21,432	1,844
Disbursements:						
Personal services	-	51,648	-	-	-	9,037
Supplies	1,040	561	4,554	-	-	-
Other services and charges	41,843	35,343	3,313	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,368	870	-	-	-	-
Other disbursements	-	75	-	-	-	250
Total disbursements	51,251	88,497	7,867	-	-	9,287
Excess (deficiency) of receipts over disbursements	42,239	(14,676)	(3,402)	1,482	21,432	(7,443)
Cash and investments - ending	\$ 309,873	\$ 26,182	\$ 8,394	\$ 1,482	\$ 58,140	\$ (1,687)

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

	Future Building Fund	Courthouse Clock Tower	Veteran Memorial Wall	Commissioner Certif. Sale	Special Events Fees	Sheriff's Project Income
Cash and investments - beginning	\$ 46,125	\$ 1,510	\$ 4,796	\$ 21,052	\$ 700	\$ 20,462
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	21,214	-	100	-	-	6,887
Total receipts	21,214	-	100	-	-	6,887
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	402
Other services and charges	-	-	-	-	-	7,527
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,000
Other disbursements	-	-	-	5,301	-	-
Total disbursements	-	-	-	5,301	-	8,929
Excess (deficiency) of receipts over disbursements	21,214	-	100	(5,301)	-	(2,042)
Cash and investments - ending	\$ 67,339	\$ 1,510	\$ 4,896	\$ 15,751	\$ 700	\$ 18,420

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

	Vehicle Identification Number	Sex Offender Registry	Redevelopment Commission	Veteran Park Project	Sheriff's Tax Warrant	County Ordinance Violations
Cash and investments - beginning	\$ 3,735	\$ 4,812	\$ 213,737	\$ 114	\$ 24,178	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	4,005	1,035	-	-	4,120	-
Total receipts	4,005	1,035	-	-	4,120	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	320	-	-	-	-	-
Total disbursements	320	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,685	1,035	-	-	4,120	-
Cash and investments - ending	\$ 7,420	\$ 5,847	\$ 213,737	\$ 114	\$ 28,298	\$ 25

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

	COVID Emergency Preparedness	COVID Tabacco	COVID Owen County	Comm Cross Grant 19	Community Corrections St. Grnt	Cops Fast Grant Equipment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (448,943)	\$ 120	\$ 1,885
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,733	15,939	349,276	-	-	-
Total receipts	3,733	15,939	349,276	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	3,434	168,882	-	-	-
Other services and charges	34	-	4,800	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,986	-	-	-	-	-
Total disbursements	6,020	3,434	173,682	-	-	-
Excess (deficiency) of receipts over disbursements	(2,287)	12,505	175,594	-	-	-
Cash and investments - ending	\$ (2,287)	\$ 12,505	\$ 175,594	\$ (448,943)	\$ 120	\$ 1,885

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

	Owen Co Reg Sewer District	Community Foundation Grant	Drug Court	Homeland Security	Car Camera Fund	Emergency Management Fund
Cash and investments - beginning	\$ 996	\$ 502	\$ 15,971	\$ 27,562	\$ 395	\$ 1,253
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	10,240	-	-	-
Total receipts	-	-	10,240	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	12,140	5,431	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	12,140	5,431	-	-
Excess (deficiency) of receipts over disbursements	-	-	(1,900)	(5,431)	-	-
Cash and investments - ending	\$ 996	\$ 502	\$ 14,071	\$ 22,131	\$ 395	\$ 1,253

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

	Public Safety Foundation	COURT- GUARDINSHIP PROGRAM	GAL/CASA Capacity Grant	EDS# D25-17-547 JDI	2016 COURT INTERPRETER GRANT	Stop Voilence Against Women
Cash and investments - beginning	\$ 137	\$ 51,224	\$ 4,751	\$ 4,893	\$ 850	\$ (5,212)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	64,166	10,537	-	-	11,200
Total receipts	-	64,166	10,537	-	-	11,200
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	216	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	81,168	15,287	-	-	15,000
Total disbursements	216	81,168	15,287	-	-	15,000
Excess (deficiency) of receipts over disbursements	(216)	(17,002)	(4,750)	-	-	(3,800)
Cash and investments - ending	\$ (79)	\$ 34,222	\$ 1	\$ 4,893	\$ 850	\$ (9,012)

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

	15wFax/Stop Grant	JDAI 17-18	Homeland Security CEMP	GED Foundation Grant	CC Grant FT 19	Emergency Preparedness Health
Cash and investments - beginning	\$ -	\$ 1,718	\$ -	\$ 613	\$ 13,073	\$ 1,326
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	2,800	-	17,800	-	-	(1,326)
Total receipts	2,800	-	17,800	-	-	(1,326)
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	2,521	-
Other services and charges	-	-	-	-	12,963	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	292	-	-
Total disbursements	-	-	-	292	15,484	-
Excess (deficiency) of receipts over disbursements	2,800	-	17,800	(292)	(15,484)	(1,326)
Cash and investments - ending	\$ 2,800	\$ 1,718	\$ 17,800	\$ 321	\$ (2,411)	\$ -

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

	Court Reform Grant	CASA Advertising Grant	Problem- Solving Court Grant 19	JDAI 19-20	Emergency Prepare Health 2020	Justice Partners Additions
Cash and investments - beginning	\$ 2,000	\$ 6,635	\$ 9,922	\$ 26,083	\$ (2,202)	\$ 60,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	30,404	17,209	60,000
Total receipts	-	-	-	30,404	17,209	60,000
Disbursements:						
Personal services	-	-	-	25,115	-	-
Supplies	-	-	-	769	7	-
Other services and charges	-	-	9,480	21,898	5,624	25,432
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	(2,000)	2,335	442	-	3,527	-
Total disbursements	(2,000)	2,335	9,922	47,782	9,158	25,432
Excess (deficiency) of receipts over disbursements	2,000	(2,335)	(9,922)	(17,378)	8,051	34,568
Cash and investments - ending	\$ 4,000	\$ 4,300	\$ -	\$ 8,705	\$ 5,849	\$ 94,568

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

	PSC Grant	Pretrial Grant	JDAI 20-21	Emergency Prepare 20-21	OCRA Grant	Redevelopment General
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,903
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	10,000	36,680	36,962	7,477	250,000	375,203
Total receipts	10,000	36,680	36,962	7,477	250,000	375,203
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	5,527	-	-
Other services and charges	-	9,974	10,835	12,015	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,988	975	-	-	-
Other disbursements	-	-	-	-	250,000	388,308
Total disbursements	-	11,962	11,810	17,542	250,000	388,308
Excess (deficiency) of receipts over disbursements	10,000	24,718	25,152	(10,065)	-	(13,105)
Cash and investments - ending	\$ 10,000	\$ 24,718	\$ 25,152	\$ (10,065)	\$ -	\$ 358,798

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

	Redevelopment Bond	Redevelopment Capital	911 Dispatch Center	Sheriff Process Fee/Retirement	County Attorney Fees	DNR Timber Sales
Cash and investments - beginning	\$ 73,308	\$ 452,863	\$ 453,860	\$ 3,434	\$ 11,149	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	169,876	647,486	-	3,086	(11,149)	13,184
Total receipts	169,876	647,486	-	3,086	(11,149)	13,184
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	243,156	537,778	471,037	-	-	13,184
Total disbursements	243,156	537,778	471,037	-	-	13,184
Excess (deficiency) of receipts over disbursements	(73,280)	109,708	(471,037)	3,086	(11,149)	-
Cash and investments - ending	\$ 28	\$ 562,571	\$ (17,177)	\$ 6,520	\$ -	\$ -

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

	Investigator's OFC Space Rent	COVID IN Criminal Justice Inst	Community Crossing Grant 2020	Comm Corr State Grant 2020	COVID Clinic	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,626,116
Receipts:						
Taxes	-	-	-	-	-	23,028,450
Licenses and permits	-	-	-	-	-	18,150
Intergovernmental receipts	-	-	-	-	-	669,886
Charges for services	-	-	-	-	-	152,151
Other receipts	-	13,990	687,381	385,628	100,482	23,558,736
Total receipts	-	13,990	687,381	385,628	100,482	47,427,373
Disbursements:						
Personal services	-	-	-	-	-	11,122,904
Supplies	-	-	-	-	-	3,130,281
Other services and charges	-	-	-	-	-	3,683,562
Debt service - principal and interest	-	-	-	-	-	315,045
Capital outlay	-	-	-	-	-	912,409
Other disbursements	(420)	28,124	687,381	374,495	47,997	30,140,228
Total disbursements	(420)	28,124	687,381	374,495	47,997	49,304,429
Excess (deficiency) of receipts over disbursements	420	(14,134)	-	11,133	52,485	(1,877,056)
Cash and investments - ending	\$ 420	\$ (14,134)	\$ -	\$ 11,133	\$ 52,485	\$ 8,749,060

OWEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Finance Services	2 graders	\$ 50,000	3/2/2018	3/2/2022
Caterpillar Financial Services	Equipment 926M Wheel Loader	16,723	1/19/2016	1/19/2021
Caterpillar Financial Services	2 Motor Graders	30,315	10/15/2020	10/15/2025
Neopost/Mailfinance	Lease Agreement	10,034	12/16/2020	12/31/2021
Toshiba	All County Copier Machines	<u>14,640</u>	1/1/2021	12/31/2022
Total governmental activities		<u>121,712</u>		
Total of annual lease payments		<u>\$ 121,712</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Pay for existing sewer from town to hoosier energy/Redevelopment Tax	\$ 1,735,000	\$ 167,750
Notes and loans payable	911 Dispatch Loan	661,904	101,531
Notes and loans payable	EMS Building	614,238	55,236
Notes and loans payable	Owen County State Bank - Landfill Line of Credit	411,726	6,270
Notes and loans payable	South Central Indiana Rural Electric Loan	333,312	125,004
Notes and loans payable	Storage Units Land Jail/EMS	158,701	81,298
Notes and loans payable	Tractor with mow trim	<u>42,464</u>	<u>21,232</u>
Total governmental activities		<u>3,957,345</u>	<u>558,321</u>
Totals		<u>\$ 3,957,345</u>	<u>\$ 558,321</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/>.