

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/17/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-19 to 12-31-22
County Treasurer	Mary E. Smith Andrea Bond	01-01-19 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Kathy Smith	01-01-19 to 12-31-22
County Sheriff	Scott D. Southerland	01-01-19 to 12-31-22
County Recorder	Judy Swift-Powdrill Mary E. Smith	01-01-19 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	David Anderson Jerry Pittman	01-01-19 to 12-31-19 01-01-20 to 12-31-22
President of the County Council	David Redding Gary Huett	01-01-19 to 12-31-21 01-01-22 to 12-31-22



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Brown 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 14, 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.

BROWN 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
CITIES READINESS FED GRANT	\$ (203)	\$ 18,078	\$ 17,741	\$ 134
General	1,095,137	7,691,427	7,167,689	1,618,875
Accident Report	25,351	2,753	-	28,104
CEDIT County Share	182,890	840,717	692,017	331,590
Child Advocacy	927	-	-	927
City and Town Court Costs	2,341	3,663	3,936	2,068
Clerk's Records Perpetuation	20,967	11,256	15,421	16,802
Community Corrections	32,825	211,983	208,646	36,162
Convention Visitor and Tourism Promotion	302,725	1,014,466	1,040,967	276,224
County Option Dog Tax	12,190	7,981	10,164	10,007
Covered Bridge	30,892	1,850	1,363	31,379
Cumulative Bridge	987,503	367,730	255,472	1,099,761
Cumulative Capital Development	216,925	453,271	490,616	179,580
Emergency Planning/Right to Know	16,990	2,881	9,172	10,699
Enhanced Access	605	-	-	605
Extradition and Sheriff's Assistance	764	-	-	764
Health	183,553	478,002	538,183	123,372
Levy Excess	-	132	-	132
Local Road and Street	435,831	337,865	282,811	490,885
LOIT Public Safety - County Share	250,859	941,534	959,087	233,306
MOTOR VEHICLE HIGHWAY - RESTRICTED	-	920,697	672,814	247,883
Misdemeanant	39,685	10,441	3,841	46,285
Rainy Day	1,479,496	185,138	1,453,248	211,386
Reassessment - 2015	39,309	83,811	88,818	34,302
Recorder's Records Perpetuation	140,527	76,823	60,284	157,066
Riverboat	150,544	91,047	174,907	66,684
Surplus Tax	380	213	1,019	(426)
Surveyor's Corner Perpetuation	14,581	18,160	24,690	8,051
Tax Sale Redemption	15,967	61,782	62,925	14,824
Tax Sale Surplus	504,594	1,257,124	820,773	940,945
Guardian Ad Litem	25,193	23,646	20,808	28,031
Alternative Dispute Resolution	11,973	1,480	-	13,453
County User Fee	49,161	12,107	32,088	29,180
Sheriff Sale Administration	37,509	7,358	4,300	40,567
Health Clinic	8,020	-	-	8,020
Court Interpreters	4,940	-	338	4,602
Payroll Clearing	(14,486)	2,647,178	2,657,199	(24,507)
Settlement	-	20,437,569	20,437,569	-
LOIT Prop Tax Oper Levies Replace	-	1,463,146	1,346,463	116,683
Wheel Tax	-	143,294	143,294	-
Sur Tax	-	524,585	524,585	-
Financial Institution Tax	-	55,637	55,637	-
Homestead Credit Rebate	35,343	-	-	35,343
LOIT PTRC	1	-	-	1
Local Income Tax-Property Tax Relief	55,318	1,810,742	1,757,173	108,887
Infraction Judgements	1,338	15,950	16,050	1,238
Special Death Benefit	115	960	1,040	35
Sales Disclosure - State Share	235	3,180	3,175	240
Coroners Training & Con't Education	54	1,411	1,361	104
Mortgage Recording Fees - State Share	165	2,213	2,188	190
DLGF Homestead Property Database	2	-	-	2
Sex and Violent Offender Admin - State	2,623	850	732	2,741
Child Restraint Violation Fines	-	50	50	-
Inheritance Tax	1,853	-	-	1,853
Sales Tax Collections	23	31	44	10
LIT CERTIFIED SHARES	-	5,516,968	5,516,968	-
LIT (EDIT)	-	905,862	905,862	-
93.563 Prosecutor PCA	1,378	739	102	2,015
93.563 Title IV-D Incentive	28,651	5,581	417	33,815
93.563 Prosecutor IV-D Incentive-Post Oct '99	56,400	8,401	-	64,801
93.563 Clerk IV-D Incentive-Post Oct '99	27,494	5,581	4,129	28,946
National Homeland Security Con	-	1,433	1,433	-
SETTLEMENT FUND (2017 1ST YR)	-	-	-	-
PROSECUTOR'S FORFEITURE FUND	-	10,333	-	10,333
EMA SECURITY	-	29,246	29,249	(3)
EMA MASS CASUALTY FEDERAL GRANT	-	14,315	14,315	-
STOP ARM VIOLATION ST GRANT	-	7,738	7,802	(64)
CLERK	404,500	1,160,585	1,329,166	235,919

BROWN 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
ISSETS SUPPORT	5,644	228,655	230,579	3,720
SHERIFF DRUG FUND	6,011	11,667	7,495	10,183
JAIL COMMISSARY	28,613	65,124	51,359	42,378
INMATE TRUST FUND	2,638	63,517	62,839	3,316
SHERIFF CASH BOOK	-	-	-	-
TREASURER CASH CHANGE	500	-	-	500
AFTER SETTLEMENT COLLECTIONS TREASURER	567,125	785,185	567,125	785,185
MOTOR VEHICLE HIGHWAY	1,909,642	1,670,250	1,991,662	1,588,230
PROBATION APPLICATION FEE	2,025	125	-	2,150
PROS CONTROLLED SUB. TAX	236	-	-	236
PUBLIC DEFENDER FUND	8,879	3,771	11,824	826
CITIES READINESS II	3,113	-	-	3,113
HOMELAND SECURITY-LETPP	319	-	-	319
HSC 07 PAY 08 (CAGIT)	23,674	-	-	23,674
COMM TRANSITION PROG CC	1,675	775	-	2,450
BC PRISONER REIMBURSEMENT FUND	19,910	-	-	19,910
PROPERTY TRANSFER FEE FUND	39,268	10,376	17,169	32,475
LAW ENFORCEMENT CONT ED	4,665	773	-	5,438
HWY SAFETY PLAN-CA95-11	1,897	23,420	23,919	1,398
DRUG ABUSE PREVENTION FD	5,038	10,381	9,750	5,669
FIREARMS-TRAIN. GUN PERMIT	9,144	6,440	5,391	10,193
PROJECT INCOME	62,896	72,667	70,953	64,610
JURY PAY FUND	31,998	1,410	-	33,408
RECORDER'S TRAINING FUND	13,124	3,641	2,968	13,797
RECORDER'S REDACTED VERSION	5,511	3,641	1,013	8,139
EDUCATION PLATE FEE FUND	-	225	225	-
AUDITORS INELIGIBLE DED FUND	23,153	-	640	22,513
BROWN COUNTY 911	223,999	314,559	279,664	258,894
PK & REC NON REV OPER FUND	43,027	71,885	52,684	62,228
Parks and Recreation Timber Sales	-	13,000	-	13,000
PARK & REC SKATE/TEEN PARK	-	130,000	130,000	-
PARKS & REC GRANT FUND	6,020	-	930	5,090
NP Br Co Public Safety Training Inst	16,298	10,300	14,218	12,380
PK & REC SALT CREEK TRAIL MAIN	13,048	2,498	13,000	2,546
SALT CREEK TRAIL - INDOT PH-1	1,840	-	-	1,840
SALT CK TR - PARK & REC DNR	665,253	87,930	110,835	642,348
FINES & FORFEITURES	1,133	4,426	4,702	857
PROBATION USERS FEE ADULT	64,012	31,243	33,263	61,992
PROBATION USERS FEE JUVENILE	4,612	2,785	4,338	3,059
PROB ADMIN. FEES/SUP ADULT SVC	21,418	8,632	3,844	26,206
PROS. INFRACTION DEFERRAL	39,177	14,505	15,962	37,720
EDC/SBI	30,638	-	-	30,638
URINE DRUG SCREEN FUND	1,874	2,503	3,503	874
RETURN OF FUNDS HEALTH CLINIC	120,036	1,519	-	121,555
TRIAD	25,984	20,015	43,799	2,200
DISASTER RECOVERY DONATIONS	3,366	-	-	3,366
LOCAL ANIMAL ORDINANCE	14,396	156	-	14,552
PROSECUTOR ST. FORFEIT.	2,500	-	-	2,500
PROSECUTOR FED FORFEITURE	506	-	-	506
OWNER OCCUPIED REHAB GRANT	4,198	-	-	4,198
BR CO DOMESTIC VIOLENCE TASK	824	-	-	824
PRESCRIPTION DRUG ABUSE PROGRAM	500	-	-	500
P & Z PROJECT	10,000	-	-	10,000
TITLE III HAVA	9,729	-	-	9,729
TITLE III SEC 101	32,305	-	-	32,305
JUVENILE AAC ABILITY GRANT	593	-	-	593
JAIL LEASE RENTAL	282,963	562,531	562,000	283,494
ECONOMIC DEV COMM - OBER GRANT	2,000	-	-	2,000
DEBT REPAY 2016 ROAD LOAN	80,583	436,103	506,552	10,134
LOAN-ROAD IMPROVEMENT FUND	39,480	-	-	39,480
4-H FAIR CONST'N LOAN	165	-	-	165
HEALTH INS TRUST FUND	34,983	3,512,752	3,546,761	974
Debt & Interest Payment	-	551,166	420,100	131,066
2018 Capital Projects	1,642,957	-	731,587	911,370
SHERIFF DNR DISTRIBUTION	284	2,115	2,040	359
TITLE III - FIRE	4,349	-	-	4,349
CAGIT-PROP TAX OPER LEVY	1	-	-	1
COMMERICAL VEH EXCISE TAX	-	99,247	99,247	-

BROWN 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
LIT PUBLIC SAFETY	-	905,371	905,371	-
SHERIFF'S SERVICE FEES - RETIREMENT	852	11,968	-	12,820
SCHOOL RESOURCE OFFICER	(11,907)	38,757	43,185	(16,335)
IPAC Drug Fund 8040	536	-	-	536
Economic Dev Planning Federal Grant	4,500	20,000	22,700	1,800
Mass Fatality Fed Grant	(781)	7,300	6,519	-
REDEVELOPMENT COMMISSION	396,408	-	-	396,408
PUBLIC HEALTH COORDINATOR - BIOT	286	-	-	286
BIOTERRORISM CASH ALLOW	6,469	-	-	6,469
BIOTERRORISM SUPPLEMENTAL A	9,180	-	-	9,180
EMS GRANT FUND	15,726	-	-	15,726
VICTIM ASSIST. PROG. FED	12,280	29,534	46,976	(5,162)
INMATE INCENTIVE PAYMENTS	400	-	-	400
IN STATE OPIOID RESPONSE	-	60,000	-	60,000
BUYOUT GRANT	12,734	-	-	12,734
BR CO EMA GRANT FUND	3,257	-	-	3,257
EMA DONATIONS	3,381	-	-	3,381
LHM/TOBACCOII COMBINED	66,636	33,139	24,315	75,460
MASTER TOBACCO III A	58,552	14,890	8,928	64,514
Health Base Grant 9114	-	23,429	10,072	13,357
HEALTH BONUS BASE GRANT (EMERG PREP)	28	-	-	28
CITIES READINESS VIII	10,269	-	5,307	4,962
INDOT COMMUNITY CROSSING GRANT 2019	-	1,333,333	807,949	525,384
HCI PROGRAM	-	10,000	1,531	8,469
PROSECUTOR INVESTIGATOR GRANT	3,934	21,638	32,324	(6,752)
HEALTH BASE GRANT 2013	993	-	-	993
CITIES READINESS	62	-	-	62
2017 SHERIFF IN DOC JAIL TREAT	14,275	5,625	-	19,900
EMA INCIDENT COMMAND GRANT 2017	(20)	-	-	(20)
Totals	\$ 13,751,757	\$ 61,265,891	\$ 61,419,258	\$ 13,598,390

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

BROWN 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.

BROWN 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.

BROWN 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.

BROWN 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.

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:

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 the defined contribution component of PERF. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

Funding Policy

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant monies being expended and not being reimbursed by December 31, 2019. The Payroll Clearing fund is also in deficit due to the timing of withholdings being withheld and expended. The remaining deficit is a result of an uncorrected posting error.

Note 8. Holding Corporation

The County has entered into a capital lease with the Brown County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$562,000.

Note 9. Subsequent Event

On August 18, 2021, the Board of County Commissioners adopted Resolution 2021-08-18-001 authorizing the issuance of General Obligation Bonds Series 2021 to pay the costs of various capital improvements in the County. The General Obligation Bonds were issued September 1, 2021, in the amount of \$3,000,000 at an interest rate of .9 percent maturing January 1, 2025.

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.

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

	CITIES READINESS FED GRANT	General	Accident Report	CEDIT County Share	Child Advocacy
Cash and investments - beginning	\$ (203)	\$ 1,095,137	\$ 25,351	\$ 182,890	\$ 927
Receipts:					
Taxes	-	6,202,682	-	838,017	-
Licenses and permits	-	43,749	-	-	-
Intergovernmental receipts	18,078	404,873	-	-	-
Charges for services	-	93,825	-	-	-
Fines and forfeits	-	42,222	-	-	-
Other receipts	-	904,076	2,753	2,700	-
Total receipts	18,078	7,691,427	2,753	840,717	-
Disbursements:					
Personal services	-	5,097,148	-	200,000	-
Supplies	339	129,451	-	-	-
Other services and charges	992	1,826,918	-	303,793	-
Debt service - principal and interest	-	-	-	168,224	-
Capital outlay	6,410	49,429	-	20,000	-
Other disbursements	10,000	64,743	-	-	-
Total disbursements	17,741	7,167,689	-	692,017	-
Excess (deficiency) of receipts over disbursements	337	523,738	2,753	148,700	-
Cash and investments - ending	\$ 134	\$ 1,618,875	\$ 28,104	\$ 331,590	\$ 927

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Convention Visitor and Tourism Promotion	County Option Dog Tax
Cash and investments - beginning	\$ 2,341	\$ 20,967	\$ 32,825	\$ 302,725	\$ 12,190
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	170,548	-	-
Charges for services	-	-	-	8,161	-
Fines and forfeits	3,663	-	-	-	-
Other receipts	-	11,256	41,435	1,006,305	7,981
Total receipts	3,663	11,256	211,983	1,014,466	7,981
Disbursements:					
Personal services	-	-	202,386	-	-
Supplies	-	-	-	-	-
Other services and charges	-	13,168	-	725,000	2,664
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,253	-	315,967	-
Other disbursements	3,936	-	6,260	-	7,500
Total disbursements	3,936	15,421	208,646	1,040,967	10,164
Excess (deficiency) of receipts over disbursements	(273)	(4,165)	3,337	(26,501)	(2,183)
Cash and investments - ending	\$ 2,068	\$ 16,802	\$ 36,162	\$ 276,224	\$ 10,007

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

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 30,892	\$ 987,503	\$ 216,925	\$ 16,990	\$ 605
Receipts:					
Taxes	-	322,243	406,079	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	27,208	34,286	-	-
Charges for services	-	14,014	125	2,881	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,850	4,265	12,781	-	-
Total receipts	1,850	367,730	453,271	2,881	-
Disbursements:					
Personal services	-	142,519	117,975	-	-
Supplies	1,363	64,289	-	-	-
Other services and charges	-	25,650	143,236	3,863	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	23,014	229,405	-	-
Other disbursements	-	-	-	5,309	-
Total disbursements	1,363	255,472	490,616	9,172	-
Excess (deficiency) of receipts over disbursements	487	112,258	(37,345)	(6,291)	-
Cash and investments - ending	\$ 31,379	\$ 1,099,761	\$ 179,580	\$ 10,699	\$ 605

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

	Extradition and Sheriff's Assistance	Health	Levy Excess	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 764	\$ 183,553	\$ -	\$ 435,831	\$ 250,859
Receipts:					
Taxes	-	386,430	132	-	-
Licenses and permits	-	55,051	-	-	-
Intergovernmental receipts	-	32,627	-	335,163	827,735
Charges for services	-	3,894	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,702	113,799
Total receipts	-	478,002	132	337,865	941,534
Disbursements:					
Personal services	-	490,980	-	260,937	96,932
Supplies	-	9,360	-	21,683	-
Other services and charges	-	37,843	-	191	637,841
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	224,314
Other disbursements	-	-	-	-	-
Total disbursements	-	538,183	-	282,811	959,087
Excess (deficiency) of receipts over disbursements	-	(60,181)	132	55,054	(17,553)
Cash and investments - ending	\$ 764	\$ 123,372	\$ 132	\$ 490,885	\$ 233,306

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

	MOTOR VEHICLE HIGHWAY - RESTRICTED	Misdemeanant	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ -	\$ 39,685	\$ 1,479,496	\$ 39,309	\$ 140,527
Receipts:					
Taxes	-	-	-	77,286	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	920,697	-	-	6,525	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,441	185,138	-	76,823
Total receipts	920,697	10,441	185,138	83,811	76,823
Disbursements:					
Personal services	-	-	-	3,500	20,705
Supplies	-	-	-	180	-
Other services and charges	-	-	-	85,000	39,579
Debt service - principal and interest	-	-	-	-	-
Capital outlay	672,814	3,841	-	-	-
Other disbursements	-	-	1,453,248	138	-
Total disbursements	672,814	3,841	1,453,248	88,818	60,284
Excess (deficiency) of receipts over disbursements	247,883	6,600	(1,268,110)	(5,007)	16,539
Cash and investments - ending	\$ 247,883	\$ 46,285	\$ 211,386	\$ 34,302	\$ 157,066

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

	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 150,544	\$ 380	\$ 14,581	\$ 15,967	\$ 504,594
Receipts:					
Taxes	-	-	-	61,782	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	90,292	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	755	213	18,160	-	1,257,124
Total receipts	91,047	213	18,160	61,782	1,257,124
Disbursements:					
Personal services	149,425	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,482	1,019	24,690	62,925	820,773
Total disbursements	174,907	1,019	24,690	62,925	820,773
Excess (deficiency) of receipts over disbursements	(83,860)	(806)	(6,530)	(1,143)	436,351
Cash and investments - ending	\$ 66,684	\$ (426)	\$ 8,051	\$ 14,824	\$ 940,945

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

	Guardian Ad Litem	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Health Clinic
Cash and investments - beginning	\$ 25,193	\$ 11,973	\$ 49,161	\$ 37,509	\$ 8,020
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,496	-	-	-	-
Charges for services	-	-	-	7,358	-
Fines and forfeits	150	1,480	12,107	-	-
Other receipts	-	-	-	-	-
Total receipts	23,646	1,480	12,107	7,358	-
Disbursements:					
Personal services	-	-	17,860	-	-
Supplies	-	-	2,949	-	-
Other services and charges	-	-	10,685	4,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	594	-	-
Other disbursements	20,808	-	-	-	-
Total disbursements	20,808	-	32,088	4,300	-
Excess (deficiency) of receipts over disbursements	2,838	1,480	(19,981)	3,058	-
Cash and investments - ending	\$ 28,031	\$ 13,453	\$ 29,180	\$ 40,567	\$ 8,020

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

	Court Interpreters	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	Wheel Tax
Cash and investments - beginning	\$ 4,940	\$ (14,486)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	20,432,270	1,463,146	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,647,178	5,299	-	143,294
Total receipts	-	2,647,178	20,437,569	1,463,146	143,294
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	338	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,657,199	20,437,569	1,346,463	143,294
Total disbursements	338	2,657,199	20,437,569	1,346,463	143,294
Excess (deficiency) of receipts over disbursements	(338)	(10,021)	-	116,683	-
Cash and investments - ending	\$ 4,602	\$ (24,507)	\$ -	\$ 116,683	\$ -

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

	Sur Tax	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ 35,343	\$ 1	\$ 55,318
Receipts:					
Taxes	-	-	-	-	1,810,742
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	55,637	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	524,585	-	-	-	-
Total receipts	524,585	55,637	-	-	1,810,742
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	1,187	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	524,585	54,450	-	-	1,757,173
Total disbursements	524,585	55,637	-	-	1,757,173
Excess (deficiency) of receipts over disbursements	-	-	-	-	53,569
Cash and investments - ending	\$ -	\$ -	\$ 35,343	\$ 1	\$ 108,887

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

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 1,338	\$ 115	\$ 235	\$ 54	\$ 165
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,180	1,411	2,213
Fines and forfeits	-	960	-	-	-
Other receipts	15,950	-	-	-	-
Total receipts	15,950	960	3,180	1,411	2,213
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16,050	1,040	3,160	1,361	2,188
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15	-	-
Total disbursements	16,050	1,040	3,175	1,361	2,188
Excess (deficiency) of receipts over disbursements	(100)	(80)	5	50	25
Cash and investments - ending	\$ 1,238	\$ 35	\$ 240	\$ 104	\$ 190

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

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Sales Tax Collections
Cash and investments - beginning	\$ 2	\$ 2,623	\$ -	\$ 1,853	\$ 23
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	31
Fines and forfeits	-	850	50	-	-
Other receipts	-	-	-	-	-
Total receipts	-	850	50	-	31
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	732	50	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	44
Total disbursements	-	732	50	-	44
Excess (deficiency) of receipts over disbursements	-	118	-	-	(13)
Cash and investments - ending	\$ 2	\$ 2,741	\$ -	\$ 1,853	\$ 10

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

	LIT CERTIFIED SHARES	LIT (EDIT)	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 1,378	\$ 28,651	\$ 56,400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,516,968	905,862	-	5,581	8,401
Charges for services	-	-	739	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,516,968</u>	<u>905,862</u>	<u>739</u>	<u>5,581</u>	<u>8,401</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	417	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	102	-	-
Other disbursements	<u>5,516,968</u>	<u>905,862</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>5,516,968</u>	<u>905,862</u>	<u>102</u>	<u>417</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	637	5,164	8,401
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,015</u>	<u>\$ 33,815</u>	<u>\$ 64,801</u>

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

	93.563 Clerk IV-D Incentive-Post Oct '99	National Homeland Security Con	PROSECUTOR'S FORFEITURE FUND	EMA SECURITY	EMA MASS CASUALTY FEDERAL GRANT
Cash and investments - beginning	\$ 27,494	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,581	1,433	-	29,246	14,315
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,333	-	-
Total receipts	5,581	1,433	10,333	29,246	14,315
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,129	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,433	-	29,249	14,315
Total disbursements	4,129	1,433	-	29,249	14,315
Excess (deficiency) of receipts over disbursements	1,452	-	10,333	(3)	-
Cash and investments - ending	\$ 28,946	\$ -	\$ 10,333	\$ (3)	\$ -

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

	STOP ARM VIOLATION ST GRANT	CLERK	ISETS SUPPORT	SHERIFF DRUG FUND	JAIL COMMISSARY	INMATE TRUST FUND
Cash and investments - beginning	\$ -	\$ 404,500	\$ 5,644	\$ 6,011	\$ 28,613	\$ 2,638
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,738	-	-	-	-	-
Charges for services	-	-	-	11,667	65,124	63,517
Fines and forfeits	-	1,160,585	228,655	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,738</u>	<u>1,160,585</u>	<u>228,655</u>	<u>11,667</u>	<u>65,124</u>	<u>63,517</u>
Disbursements:						
Personal services	7,802	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,329,166	230,579	7,495	51,359	62,839
Total disbursements	<u>7,802</u>	<u>1,329,166</u>	<u>230,579</u>	<u>7,495</u>	<u>51,359</u>	<u>62,839</u>
Excess (deficiency) of receipts over disbursements	<u>(64)</u>	<u>(168,581)</u>	<u>(1,924)</u>	<u>4,172</u>	<u>13,765</u>	<u>678</u>
Cash and investments - ending	<u>\$ (64)</u>	<u>\$ 235,919</u>	<u>\$ 3,720</u>	<u>\$ 10,183</u>	<u>\$ 42,378</u>	<u>\$ 3,316</u>

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

	TREASURER CASH CHANGE	AFTER SETTLEMENT COLLECTIONS TREASURER	MOTOR VEHICLE HIGHWAY	PROBATION APPLICATION FEE	PROS CONTROLLED SUB. TAX
Cash and investments - beginning	\$ 500	\$ 567,125	\$ 1,909,642	\$ 2,025	\$ 236
Receipts:					
Taxes	-	785,185	-	-	-
Licenses and permits	-	-	17,105	-	-
Intergovernmental receipts	-	-	1,565,405	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	125	-
Other receipts	-	-	87,740	-	-
Total receipts	-	785,185	1,670,250	125	-
Disbursements:					
Personal services	-	-	513,551	-	-
Supplies	-	-	175,454	-	-
Other services and charges	-	-	71,787	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	353,526	-	-
Other disbursements	-	567,125	877,344	-	-
Total disbursements	-	567,125	1,991,662	-	-
Excess (deficiency) of receipts over disbursements	-	218,060	(321,412)	125	-
Cash and investments - ending	\$ 500	\$ 785,185	\$ 1,588,230	\$ 2,150	\$ 236

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

	PUBLIC DEFENDER FUND	CITIES READINESS II	HOMELAND SECURITY-LETPP	HSC 07 PAY 08 (CAGIT)	COMM TRANSITION PROG CC
Cash and investments - beginning	\$ 8,879	\$ 3,113	\$ 319	\$ 23,674	\$ 1,675
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,771	-	-	-	-
Other receipts	-	-	-	-	775
Total receipts	3,771	-	-	-	775
Disbursements:					
Personal services	11,824	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,824	-	-	-	-
Excess (deficiency) of receipts over disbursements	(8,053)	-	-	-	775
Cash and investments - ending	\$ 826	\$ 3,113	\$ 319	\$ 23,674	\$ 2,450

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

	BC PRISONER REIMBURSEMENT FUND	PROPERTY TRANSFER FEE FUND	LAW ENFORCEMENT CONT ED	HWY SAFETY PLAN-CA95-11	DRUG ABUSE PREVENTION FD
Cash and investments - beginning	\$ 19,910	\$ 39,268	\$ 4,665	\$ 1,897	\$ 5,038
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,420	-
Charges for services	-	10,376	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	773	-	10,381
Total receipts	-	10,376	773	23,420	10,381
Disbursements:					
Personal services	-	-	-	23,919	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,169	-	-	9,750
Total disbursements	-	17,169	-	23,919	9,750
Excess (deficiency) of receipts over disbursements	-	(6,793)	773	(499)	631
Cash and investments - ending	\$ 19,910	\$ 32,475	\$ 5,438	\$ 1,398	\$ 5,669

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

	FIREARMS-TRAIN. GUN PERMIT	PROJECT INCOME	JURY PAY FUND	RECORDER'S TRAINING FUND	RECORDER'S REDACTED VERSION
Cash and investments - beginning	\$ 9,144	\$ 62,896	\$ 31,998	\$ 13,124	\$ 5,511
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,641	3,641
Fines and forfeits	-	-	1,410	-	-
Other receipts	6,440	72,667	-	-	-
Total receipts	6,440	72,667	1,410	3,641	3,641
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,961	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,391	70,953	-	7	1,013
Total disbursements	5,391	70,953	-	2,968	1,013
Excess (deficiency) of receipts over disbursements	1,049	1,714	1,410	673	2,628
Cash and investments - ending	\$ 10,193	\$ 64,610	\$ 33,408	\$ 13,797	\$ 8,139

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

	EDUCATION PLATE FEE FUND	AUDITORS INELIGIBLE DED FUND	BROWN COUNTY 911	PK & REC NON REV OPER FUND	Parks and Recreation Timber Sales
Cash and investments - beginning	\$ -	\$ 23,153	\$ 223,999	\$ 43,027	\$ -
Receipts:					
Taxes	225	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	314,559	71,885	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	13,000
Total receipts	<u>225</u>	<u>-</u>	<u>314,559</u>	<u>71,885</u>	<u>13,000</u>
Disbursements:					
Personal services	-	-	267,797	15,979	-
Supplies	-	372	-	-	-
Other services and charges	-	-	11,867	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>225</u>	<u>268</u>	<u>-</u>	<u>36,705</u>	<u>-</u>
Total disbursements	<u>225</u>	<u>640</u>	<u>279,664</u>	<u>52,684</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(640)</u>	<u>34,895</u>	<u>19,201</u>	<u>13,000</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 22,513</u>	<u>\$ 258,894</u>	<u>\$ 62,228</u>	<u>\$ 13,000</u>

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

	PARK & REC SKATE/TEEN PARK	PARKS & REC GRANT FUND	NP Br Co Public Safety Training Inst	PK & REC SALT CREEK TRAIL MAIN	SALT CREEK TRAIL - INDOT PH-1
Cash and investments - beginning	\$ -	\$ 6,020	\$ 16,298	\$ 13,048	\$ 1,840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,498	-
Fines and forfeits	-	-	-	-	-
Other receipts	130,000	-	10,300	-	-
Total receipts	130,000	-	10,300	2,498	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	14,218	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	130,000	-	-	-	-
Other disbursements	-	930	-	13,000	-
Total disbursements	130,000	930	14,218	13,000	-
Excess (deficiency) of receipts over disbursements	-	(930)	(3,918)	(10,502)	-
Cash and investments - ending	\$ -	\$ 5,090	\$ 12,380	\$ 2,546	\$ 1,840

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

	SALT CK TR - PARK & REC DNR	FINES & FORFEITURES	PROBATION USERS FEE ADULT	PROBATION USERS FEE JUVENILE	PROB ADMIN. FEES/SUP ADULT SVC
Cash and investments - beginning	\$ 665,253	\$ 1,133	\$ 64,012	\$ 4,612	\$ 21,418
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	71,649	-	-	-	-
Fines and forfeits	-	4,426	31,243	-	8,632
Other receipts	16,281	-	-	2,785	-
Total receipts	87,930	4,426	31,243	2,785	8,632
Disbursements:					
Personal services	-	-	29,531	1,897	3,844
Supplies	-	-	-	-	-
Other services and charges	96,937	-	3,732	2,441	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,898	4,702	-	-	-
Total disbursements	110,835	4,702	33,263	4,338	3,844
Excess (deficiency) of receipts over disbursements	(22,905)	(276)	(2,020)	(1,553)	4,788
Cash and investments - ending	\$ 642,348	\$ 857	\$ 61,992	\$ 3,059	\$ 26,206

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

	PROS. INFRACTION DEFERRAL	EDC/SBI	URINE DRUG SCREEN FUND	RETURN OF FUNDS HEALTH CLINIC	TRIAD
Cash and investments - beginning	\$ 39,177	\$ 30,638	\$ 1,874	\$ 120,036	\$ 25,984
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	14,505	-	-	-	-
Other receipts	-	-	2,503	1,519	20,015
Total receipts	14,505	-	2,503	1,519	20,015
Disbursements:					
Personal services	10,962	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,503	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,000	-	-	-	43,799
Total disbursements	15,962	-	3,503	-	43,799
Excess (deficiency) of receipts over disbursements	(1,457)	-	(1,000)	1,519	(23,784)
Cash and investments - ending	\$ 37,720	\$ 30,638	\$ 874	\$ 121,555	\$ 2,200

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

	DISASTER RECOVERY DONATIONS	LOCAL ANIMAL ORDINANCE	PROSECUTOR ST. FORFEIT.	PROSECUTOR FED FORFEITURE	OWNER OCCUPIED REHAB GRANT
Cash and investments - beginning	\$ 3,366	\$ 14,396	\$ 2,500	\$ 506	\$ 4,198
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	156	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	156	-	-	-
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	-	156	-	-	-
Cash and investments - ending	\$ 3,366	\$ 14,552	\$ 2,500	\$ 506	\$ 4,198

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

	BR CO DOMESTIC VIOLENCE TASK	PRESCRIPTION DRUG ABUSE PROGRAM	P & Z PROJECT	TITLE III HAVA	TITLE III SEC 101
Cash and investments - beginning	\$ 824	\$ 500	\$ 10,000	\$ 9,729	\$ 32,305
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 824	\$ 500	\$ 10,000	\$ 9,729	\$ 32,305

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

	JUVENILE AAC ABILITY GRANT	JAIL LEASE RENTAL	ECONOMIC DEV COMM - OBER GRANT	DEBT REPAY 2016 ROAD LOAN	LOAN-ROAD IMPROVEMENT FUND
Cash and investments - beginning	\$ 593	\$ 282,963	\$ 2,000	\$ 80,583	\$ 39,480
Receipts:					
Taxes	-	518,733	-	402,149	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	43,798	-	33,954	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	562,531	-	436,103	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	506,552	-
Capital outlay	-	562,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	562,000	-	506,552	-
Excess (deficiency) of receipts over disbursements	-	531	-	(70,449)	-
Cash and investments - ending	\$ 593	\$ 283,494	\$ 2,000	\$ 10,134	\$ 39,480

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

	4-H FAIR CONST LOAN	HEALTH INS TRUST FUND	Debt & Interest Payment	2018 Capital Projects	SHERIFF DNR DISTRIBUTION
Cash and investments - beginning	\$ 165	\$ 34,983	\$ -	\$ 1,642,957	\$ 284
Receipts:					
Taxes	-	-	508,253	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	42,913	-	2,115
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,512,752	-	-	-
Total receipts	-	3,512,752	551,166	-	2,115
Disbursements:					
Personal services	-	1,940	-	-	2,040
Supplies	-	-	-	-	-
Other services and charges	-	3,544,381	-	23,775	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	420,100	578,052	-
Other disbursements	-	440	-	129,760	-
Total disbursements	-	3,546,761	420,100	731,587	2,040
Excess (deficiency) of receipts over disbursements	-	(34,009)	131,066	(731,587)	75
Cash and investments - ending	\$ 165	\$ 974	\$ 131,066	\$ 911,370	\$ 359

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

	TITLE III - FIRE	CAGIT-PROP TAX OPER LEVY	COMMERICAL VEH EXCISE TAX	LIT PUBLIC SAFETY	SHERIFF'S SERVICE FEES - RETIREMENT
Cash and investments - beginning	\$ 4,349	\$ 1	\$ -	\$ -	\$ 852
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	99,247	905,371	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,968
Other receipts	-	-	-	-	3,000
Total receipts	-	-	99,247	905,371	11,968
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	2,549	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	96,698	905,371	-
Total disbursements	-	-	99,247	905,371	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	11,968
Cash and investments - ending	\$ 4,349	\$ 1	\$ -	\$ -	\$ 12,820

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

	SCHOOL RESOURCE OFFICER	IPAC Drug Fund 8040	Economic Dev Planning Federal Grant	Mass Fatality Fed Grant	REDEVELOPMENT COMMISSION
Cash and investments - beginning	\$ (11,907)	\$ 536	\$ 4,500	\$ (781)	\$ 396,408
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,300	-
Charges for services	-	-	20,000	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,757	-	-	-	-
Total receipts	38,757	-	20,000	7,300	-
Disbursements:					
Personal services	43,185	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	20,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,700	6,519	-
Total disbursements	43,185	-	22,700	6,519	-
Excess (deficiency) of receipts over disbursements	(4,428)	-	(2,700)	781	-
Cash and investments - ending	<u>\$ (16,335)</u>	<u>\$ 536</u>	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ 396,408</u>

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

	PUBLIC HEALTH COORDINATOR - BIOT	BIOTERRORISM CASH ALLOW	BIOTERRORISM SUPPLEMENTAL A	EMS GRANT FUND	VICTIM ASSIST. PROG. FED
Cash and investments - beginning	\$ 286	\$ 6,469	\$ 9,180	\$ 15,726	\$ 12,280
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	24,534
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,000
Total receipts	-	-	-	-	29,534
Disbursements:					
Personal services	-	-	-	-	46,551
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	425
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	46,976
Excess (deficiency) of receipts over disbursements	-	-	-	-	(17,442)
Cash and investments - ending	\$ 286	\$ 6,469	\$ 9,180	\$ 15,726	\$ (5,162)

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

	INMATE INCENTIVE PAYMENTS	IN STATE OPIOID RESPONSE	BUYOUT GRANT	BR CO EMA GRANT FUND	EMA DONATIONS
Cash and investments - beginning	\$ 400	\$ -	\$ 12,734	\$ 3,257	\$ 3,381
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	60,000	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	60,000	-	-	-
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	-	60,000	-	-	-
Cash and investments - ending	\$ 400	\$ 60,000	\$ 12,734	\$ 3,257	\$ 3,381

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

	LHM/TOBACCO II COMBINED	MASTER TOBACCO III A	Health Base Grant 9114	HEALTH BONUS BASE GRANT (EMERG PREP)	CITIES READINESS VIII
Cash and investments - beginning	\$ 66,636	\$ 58,552	\$ -	\$ 28	\$ 10,269
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	14,890	13,429	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,000	-	-
Total receipts	<u>33,139</u>	<u>14,890</u>	<u>23,429</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	19,649	-	10,072	-	5,145
Supplies	1,620	501	-	-	162
Other services and charges	336	8,427	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,710	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,315</u>	<u>8,928</u>	<u>10,072</u>	<u>-</u>	<u>5,307</u>
Excess (deficiency) of receipts over disbursements	<u>8,824</u>	<u>5,962</u>	<u>13,357</u>	<u>-</u>	<u>(5,307)</u>
Cash and investments - ending	<u>\$ 75,460</u>	<u>\$ 64,514</u>	<u>\$ 13,357</u>	<u>\$ 28</u>	<u>\$ 4,962</u>

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

	INDOT COMMUNITY CROSSING GRANT 2019	HCI PROGRAM	PROSECUTOR INVESTIGATOR GRANT	HEALTH BASE GRANT 2013
Cash and investments - beginning	\$ -	\$ -	\$ 3,934	\$ 993
Receipts:				
Taxes	-	5,000	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	1,000,000	5,000	15,052	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	333,333	-	6,586	-
Total receipts	1,333,333	10,000	21,638	-
Disbursements:				
Personal services	-	-	31,779	-
Supplies	-	-	-	-
Other services and charges	-	-	545	-
Debt service - principal and interest	-	-	-	-
Capital outlay	807,949	1,531	-	-
Other disbursements	-	-	-	-
Total disbursements	807,949	1,531	32,324	-
Excess (deficiency) of receipts over disbursements	525,384	8,469	(10,686)	-
Cash and investments - ending	\$ 525,384	\$ 8,469	\$ (6,752)	\$ 993

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

	CITIES READINESS	2017 SHERIFF IN DOC JAIL TREAT	EMA INCIDENT COMMAND GRANT 2017	Totals
Cash and investments - beginning	\$ 62	\$ 14,275	\$ (20)	\$ 13,751,757
Receipts:				
Taxes	-	-	-	34,220,354
Licenses and permits	-	-	-	115,905
Intergovernmental receipts	-	5,625	-	13,277,482
Charges for services	-	-	-	836,389
Fines and forfeits	-	-	-	1,523,958
Other receipts	-	-	-	11,291,803
Total receipts	-	5,625	-	61,265,891
Disbursements:				
Personal services	-	-	-	7,847,834
Supplies	-	-	-	407,723
Other services and charges	-	-	-	7,695,523
Debt service - principal and interest	-	-	-	678,512
Capital outlay	-	-	-	4,404,011
Other disbursements	-	-	-	40,385,655
Total disbursements	-	-	-	61,419,258
Excess (deficiency) of receipts over disbursements	-	5,625	-	(153,367)
Cash and investments - ending	\$ 62	\$ 19,900	\$ (20)	\$ 13,598,390

BROWN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 543,311</u>	<u>\$ -</u>

BROWN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Brown County Building Corporation	Pay for new Jail/Law Enforcemnt Building	\$ 568,000	12/31/2013	12/31/2029
Total of annual lease payments		<u>\$ 568,000</u>		

<u>Type</u>	<u>Description of Debt</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities: General obligation bonds	Payment for loan toward Capital Projects	\$ 1,635,000	\$ 931,405
Totals		<u>\$ 1,635,000</u>	<u>\$ 931,405</u>

BROWN COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2019

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 10,636,233
Infrastructure	107,159,309
Buildings	21,457,724
Improvements other than buildings	4,504,806
Machinery, equipment, and vehicles	6,113,968
Construction in progress	3,808,940
Total governmental activities	153,680,980
Total capital assets	\$ 153,680,980

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/>.