

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/17/2022

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SCHEDULE OF OFFICIALS

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 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.



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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 1,618,875	\$ 8,456,149	\$ 8,559,058	\$ 1,515,966
Accident Report	28,104	2,256	-	30,360
City and Town Court Costs	2,068	2,793	-	4,861
Clerk's Records Perpetuation	16,802	9,714	14,123	12,393
Community Corrections	36,162	156,582	187,653	5,091
Comm Transition Prog CC	2,450	-	2,440	10
Convention Visitor and Tourism Promotion	276,224	821,439	863,548	234,115
County Option Dog Tax	10,007	7,090	6,801	10,296
BC Prisoner Reimbursement Fund	19,910	-	-	19,910
Covered Bridge	31,379	1,850	-	33,229
Cumulative Bridge	1,099,761	436,951	305,921	1,230,791
Cumulative Capital Development	179,580	457,310	454,089	182,801
Economic Development	331,590	979,936	1,060,260	251,266
Enhanced Access	605	-	-	605
Extradition and Sheriff's Assistance	764	-	-	764
Firearms-Train.Gun Permit	10,193	13,450	4,376	19,267
Health	123,372	630,901	556,744	197,529
Levy Excess	132	-	-	132
Local Road and Street	490,885	321,667	287,123	525,429
LOIT Public Safety - County Share	233,306	966,461	907,823	291,944
MOTOR VEHICLE HIGHWAY - RESTRICTED	247,883	878,402	110,978	1,015,307
Misdemeanant	46,285	10,441	-	56,726
Motor Vehicle Highway	1,588,230	1,673,040	1,528,186	1,733,084
Pk & Rec Non Rev Cap'l	13,000	-	-	13,000
Pk & Rec Non Rev Oper Fd	62,228	43,468	58,169	47,527
Rainy Day	211,386	58,535	200,000	69,921
Reassessment - 2015	34,302	98,673	95,756	37,219
Recorder's Records Perpetuation	157,066	94,045	38,397	212,714
Riverboat	66,684	90,906	53,735	103,855
Surplus Tax	(426)	12,473	6,252	5,795
Surveyor's Corner Perpetuation	8,051	22,375	-	30,426
Tax Sale Redemption	14,824	113,492	120,925	7,391
Tax Sale Surplus	940,945	509,951	1,371,251	79,645
Guardian Ad Litem	28,031	13,429	6,710	34,750
Auditors Ineligible Ded Fund	22,513	-	13,368	9,145
County Elected Training Fund	13,797	4,495	-	18,292
Parks & Rec Grant Fund	5,090	-	-	5,090
Brown County 911	258,894	323,981	289,924	292,951
Prob Admin. Fees/Sup Adult Svc	26,206	7,221	5,177	28,250
Probation Users Fee Juvenile	3,059	1,183	660	3,582
Alternative Dispute Resolution	13,453	1,420	-	14,873
County User Fee	29,180	8,855	13,767	24,268
Sheriff Sale Administration	40,567	4,641	2,200	43,008
Hwy Safety Plan-Opo Dui Fed Gr	1,398	101	15,799	(14,300)
Court Interpreters	4,602	-	295	4,307
2018 Capital Projects Payments	131,066	904,498	463,389	572,175
Payroll Clearing	(24,507)	2,298,743	2,299,638	(25,402)
Settlement	-	19,037,785	19,037,785	-
LOIT Prop Tax Oper Levies Replace	116,683	1,622,915	1,443,423	296,175
Oper Levy Freeze Stabilization	-	138,840	27,024	111,816
Wheel Tax	-	89,430	89,430	-
Sur Tax	-	649,461	649,461	-
Commercial Veh Excise Tax	-	94,385	94,386	(1)
Financial Institution Tax	-	60,413	60,413	-
Fines & Forfeitures	857	2,607	3,190	274
Infraction Judgements	1,238	14,968	15,417	789
Special Death Benefit	35	460	450	45
Sales Disclosure - State Share	240	3,560	2,270	1,530
Coroners Training & Con't Education	104	1,670	1,595	179

BROWN 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
Mortgage Recording Fees - State Share	190	3,295	2,985	500
DLGF Homestead Property Database	2	-	-	2
Sex and Violent Offender Admin - State	2,741	715	72	3,384
Child Restraint Violation Fines	-	25	25	-
Inheritance Tax	1,853	-	-	1,853
Sales Tax Collections	10	-	10	-
Education Plate Fee Fun	-	244	188	56
93.563 Prosecutor PCA	2,015	973	-	2,988
93.563 Title IV-D Incentive	33,815	5,347	-	39,162
93.563 Prosecutor IV-D Incentive-Post Oct '99	64,801	8,033	6,761	66,073
93.563 Clerk IV-D Incentive-Post Oct '99	28,946	5,347	5,660	28,633
SHERIFF'S INMATE TRUST	3,316	67,189	68,445	2,060
JAIL COMMISSARY	42,378	71,446	61,009	52,815
Disaster Response Donations	3,366	-	-	3,366
AFTER SETTLEMENT COLLECTIONS	785,185	568,180	785,185	568,180
CLERK'S TRUST	235,919	652,320	553,865	334,374
Probation Users Fee Adult	61,992	26,764	33,128	55,628
Jury Pay Fund	33,408	1,192	-	34,600
LIT Economic Devl (Edit)	-	1,057,882	1,057,882	-
PROBATION APPLICATION FEE	2,150	125	-	2,275
Public Defender Fund	826	3,378	-	4,204
Property Transfer Fee Fund	32,475	14,635	47	47,063
Law Enforcement Ed	5,438	791	-	6,229
Drug Abuse Prevention Fd	5,669	8,141	-	13,810
Sara Title II	10,699	2,949	14	13,634
Project Income	64,610	90,295	91,301	63,604
Recorders Redacted Version	8,139	4,495	14,251	(1,617)
Np Br Co Public Safety Trainin	12,380	3,791	26	16,145
Pk & Rec Salt Creek Trail Main	2,546	-	560	1,986
Pros. Infraction Deferral	37,720	11,325	13,691	35,354
Urine Drug Screen Fund	874	2,740	3,367	247
Triad	2,200	11,548	1,732	12,016
Local Animal Ordinance	14,552	700	-	15,252
Jail Lease Rental	283,494	557,650	284,000	557,144
Health Ins Trust Fund	974	2,941,533	2,937,447	5,060
2018 Capital Projects	911,370	-	901,754	9,616
Local Income Tax - PTR	108,887	2,115,764	1,927,760	296,891
LIT Certified Shares	-	6,446,309	6,446,307	2
LIT Public Safety	-	1,057,882	1,057,882	-
Sheriffs Service Fees -Retirem	12,820	5,045	15,036	2,829
Indot Comm Cross 2019	525,384	-	525,384	-
Pros Controlled Sub Tax	236	-	-	236
HSC 07 Pay 08 (Cagit)	23,674	-	-	23,674
County Child Avocay Fund	927	-	-	927
EDC/SBI	30,638	-	-	30,638
Return Of Funds Health Clinic	121,555	-	-	121,555
Prescription Drug Abuse Progra	500	-	-	500
P & Z Project	10,000	-	-	10,000
Juvenile AC Ability Grant	593	-	-	593
Loan-Road Improvement Fund	39,480	-	-	39,480
4-H Fair Const Loan	165	-	-	165
CAGIT-Prop Tax Oper Levy	1	-	-	1
Homestead Credit Rebate Fund	35,343	-	-	35,343
Local Option Tax Distrib-CAGIT	1	-	-	1
IPAC Drug Prosecution Fund	536	-	-	536
Prosecutor's Forfeiture Fund	10,333	-	-	10,333
Redevelopment Commission	396,408	-	-	396,408
Health Smithville Charitable	-	5,800	-	5,800
Inmate Incentive Payments	400	-	-	400

BROWN 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
Music Center Ticket Fees	-	27,917	12,521	15,396
EMA Donations	3,381	-	-	3,381
INDOT COMM CROSSING 2020	-	1,000,000	-	1,000,000
HCI Program Pathway Project	8,469	-	-	8,469
Br Co Domestic Violence Task	824	-	-	824
2016 Debt Repay Road Loan	10,134	-	-	10,134
Br Co EMA Fed Grant	3,257	-	-	3,257
Cities Readiness Fed Grnt	134	-	730	(596)
EMA Incident Comm Supl. 38517S	(20)	-	-	(20)
Prosecutor Fed Forfeiture	506	-	-	506
Owner Occupied Rehab Fed Grant	4,198	-	-	4,198
Title III HAVA Fed Grant	9,729	-	-	9,729
Title III Sec 101	32,305	-	-	32,305
Title III-Fire	4,349	-	-	4,349
EMA Security Task Force Federa	(3)	-	-	(3)
Public Health Coord Fed Grnt	286	-	-	286
Bioterrorism Cash Allow Fed Gr	6,469	-	-	6,469
Bioterrorism Supple Fed Grnt	9,180	-	-	9,180
Buyout Grant Fed Grnt	12,734	-	-	12,734
Salt Crk Tr INDOT Ph1 Fed Grnt	1,840	-	-	1,840
Salt Crk Tr Dnr Fed Grnt	642,348	69,078	117,690	593,736
Economic Dev Comm-Ober Grant	2,000	-	-	2,000
Economic Dev Planning Fed Gran	1,800	20,000	20,000	1,800
EMS Fed Grnt/COVID 19	15,726	-	1,372	14,354
Victim Assist Fed Grnt	(5,162)	34,481	49,279	(19,960)
LHM/Tobacco Combined Fed Grnt	75,460	33,139	80,640	27,959
Master Tobacco III A Fed Grnt	64,514	15,070	4,573	75,011
Health Base Grant Fed Grnt #1	13,357	25,000	25,753	12,604
Cities Readiness VIII Fed Grnt	4,962	7,691	6,335	6,318
Pros Investigator Fed Grnt	(6,752)	29,122	48,584	(26,214)
Health Base Grant Fed Grnt	993	-	-	993
Hlth Bonus Emerg Prep Fed Grnt	28	-	-	28
CARES PROVIDER RELIEF FUND	-	494,248	494,248	-
EMA NPD Comms	-	19,850	19,850	-
EMA Water Rescue Grant	-	4,380	4,833	(453)
2017 Sheriff In Doc Jail Treat	19,900	-	19,900	-
CHIRP (Sheriff's 1137) 2020	-	12,962	-	12,962
School Resource Officer	(16,335)	45,613	49,627	(20,349)
Sheriff Dnr Distribution	359	4,950	4,476	833
BR CO EMA GRANT FUND	60,000	60,000	28,034	91,966
Stop Arm Violation St Grant	(64)	9,071	9,098	(91)
Court Reform State Grant	-	30,000	30,000	-
Health Support Clinic	8,020	-	-	8,020
Prosecutor St Forfeiture	2,500	-	-	2,500
OCRA BUSINESS GRANT	-	225,549	225,549	-
CARES (HEALTH)	-	100,000	23,619	76,381
Cities Readiness	62	-	-	62
Cities Readiness II	3,113	-	-	3,113
Homeland Security-LETPP	319	-	-	319
ISETS SUPPORT	3,720	146,693	148,690	1,723
SHERIFF DRUG FUND	10,183	10,000	7,995	12,188
TREASURER CASH CHANGE	500	-	-	500
Totals	\$ 13,598,390	\$ 60,334,073	\$ 59,558,549	\$ 14,373,914

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, 2020. 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 uncorrected posting errors.

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 2020 totaled \$284,000.

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, 2020

	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 1,618,875	\$ 28,104	\$ 2,068	\$ 16,802	\$ 36,162
Receipts:					
Taxes	2,728,746	-	-	-	-
Licenses and permits	66,829	-	-	-	-
Intergovernmental receipts	4,305,818	-	-	-	156,582
Charges for services	287,435	-	-	-	-
Fines and forfeits	33,091	-	2,793	-	-
Other receipts	1,034,230	2,256	-	9,714	-
Total receipts	8,456,149	2,256	2,793	9,714	156,582
Disbursements:					
Personal services	5,878,238	-	-	-	127,338
Supplies	344,605	-	-	-	-
Other services and charges	1,292,223	-	-	5,282	60,315
Debt service - principal and interest	1,457	-	-	-	-
Capital outlay	238,994	-	-	8,841	-
Other disbursements	803,541	-	-	-	-
Total disbursements	8,559,058	-	-	14,123	187,653
Excess (deficiency) of receipts over disbursements	(102,909)	2,256	2,793	(4,409)	(31,071)
Cash and investments - ending	\$ 1,515,966	\$ 30,360	\$ 4,861	\$ 12,393	\$ 5,091

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

	Comm Transition Prog CC	Convention Visitor and Tourism Promotion	County Option Dog Tax	BC Prisoner Reimbursement Fund	Covered Bridge
Cash and investments - beginning	\$ 2,450	\$ 276,224	\$ 10,007	\$ 19,910	\$ 31,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	821,439	7,090	-	1,850
Total receipts	-	821,439	7,090	-	1,850
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,440	526,486	6,801	-	-
Debt service - principal and interest	-	337,062	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,440	863,548	6,801	-	-
Excess (deficiency) of receipts over disbursements	(2,440)	(42,109)	289	-	1,850
Cash and investments - ending	\$ 10	\$ 234,115	\$ 10,296	\$ 19,910	\$ 33,229

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

	Cumulative Bridge	Cumulative Capital Development	Economic Development	Enhanced Access	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 1,099,761	\$ 179,580	\$ 331,590	\$ 605	\$ 764
Receipts:					
Taxes	336,331	412,894	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	31,449	38,608	-	-	-
Charges for services	67,932	375	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,239	5,433	979,936	-	-
Total receipts	436,951	457,310	979,936	-	-
Disbursements:					
Personal services	131,284	116,756	200,000	-	-
Supplies	4,384	-	-	-	-
Other services and charges	134,253	222,021	445,383	-	-
Debt service - principal and interest	36,000	-	-	-	-
Capital outlay	-	115,312	414,877	-	-
Other disbursements	-	-	-	-	-
Total disbursements	305,921	454,089	1,060,260	-	-
Excess (deficiency) of receipts over disbursements	131,030	3,221	(80,324)	-	-
Cash and investments - ending	\$ 1,230,791	\$ 182,801	\$ 251,266	\$ 605	\$ 764

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

	Firearms-Train.Gun Permit	Health	Levy Excess	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 10,193	\$ 123,372	\$ 132	\$ 490,885	\$ 233,306
Receipts:					
Taxes	-	501,761	-	-	-
Licenses and permits	-	64,375	-	-	-
Intergovernmental receipts	-	48,751	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,450	16,014	-	321,667	966,461
Total receipts	13,450	630,901	-	321,667	966,461
Disbursements:					
Personal services	-	516,453	-	287,053	101,316
Supplies	-	4,307	-	-	-
Other services and charges	4,376	35,804	-	70	600,092
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	206,415
Other disbursements	-	180	-	-	-
Total disbursements	4,376	556,744	-	287,123	907,823
Excess (deficiency) of receipts over disbursements	9,074	74,157	-	34,544	58,638
Cash and investments - ending	\$ 19,267	\$ 197,529	\$ 132	\$ 525,429	\$ 291,944

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

	MOTOR VEHICLE HIGHWAY - RESTRICTED	Misdemeanant	Motor Vehicle Highway	Pk & Rec Non Rev Cap'l	Pk & Rec Non Rev Oper Fd
Cash and investments - beginning	\$ 247,883	\$ 46,285	\$ 1,588,230	\$ 13,000	\$ 62,228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	878,402	-	1,591,648	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,441	81,392	-	43,468
Total receipts	878,402	10,441	1,673,040	-	43,468
Disbursements:					
Personal services	-	-	512,435	-	10,885
Supplies	21,317	-	346,725	-	-
Other services and charges	89,661	-	243,009	-	47,284
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	276,017	-	-
Other disbursements	-	-	150,000	-	-
Total disbursements	110,978	-	1,528,186	-	58,169
Excess (deficiency) of receipts over disbursements	767,424	10,441	144,854	-	(14,701)
Cash and investments - ending	\$ 1,015,307	\$ 56,726	\$ 1,733,084	\$ 13,000	\$ 47,527

BROWN 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's Records Perpetuation	Riverboat	Surplus Tax
Cash and investments - beginning	\$ 211,386	\$ 34,302	\$ 157,066	\$ 66,684	\$ (426)
Receipts:					
Taxes	-	90,235	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,438	-	90,292	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	58,535	-	94,045	614	12,473
Total receipts	58,535	98,673	94,045	90,906	12,473
Disbursements:					
Personal services	-	4,300	24,334	48,978	-
Supplies	-	60	-	-	-
Other services and charges	-	85,000	14,063	4,757	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,396	-	-	-
Other disbursements	200,000	-	-	-	6,252
Total disbursements	200,000	95,756	38,397	53,735	6,252
Excess (deficiency) of receipts over disbursements	(141,465)	2,917	55,648	37,171	6,221
Cash and investments - ending	\$ 69,921	\$ 37,219	\$ 212,714	\$ 103,855	\$ 5,795

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem	Auditors Ineligible Ded Fund
Cash and investments - beginning	\$ 8,051	\$ 14,824	\$ 940,945	\$ 28,031	\$ 22,513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	13,229	-
Fines and forfeits	-	-	-	200	-
Other receipts	22,375	113,492	509,951	-	-
Total receipts	22,375	113,492	509,951	13,429	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	3,368
Other services and charges	-	120,925	1,370,099	6,710	10,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,152	-	-
Total disbursements	-	120,925	1,371,251	6,710	13,368
Excess (deficiency) of receipts over disbursements	22,375	(7,433)	(861,300)	6,719	(13,368)
Cash and investments - ending	\$ 30,426	\$ 7,391	\$ 79,645	\$ 34,750	\$ 9,145

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

	County Elected Training Fund	Parks & Rec Grant Fund	Brown County 911	Prob Admin. Fees/Sup Adult Svc	Probation Users Fee Juvenile
Cash and investments - beginning	\$ 13,797	\$ 5,090	\$ 258,894	\$ 26,206	\$ 3,059
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	6,291	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,495	-	323,981	930	1,183
Total receipts	4,495	-	323,981	7,221	1,183
Disbursements:					
Personal services	-	-	287,055	5,177	-
Supplies	-	-	357	-	-
Other services and charges	-	-	1,003	-	660
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,509	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	289,924	5,177	660
Excess (deficiency) of receipts over disbursements	4,495	-	34,057	2,044	523
Cash and investments - ending	\$ 18,292	\$ 5,090	\$ 292,951	\$ 28,250	\$ 3,582

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

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Hwy Safety Plan-Opo Dui Fed Gr	Court Interpreters
Cash and investments - beginning	\$ 13,453	\$ 29,180	\$ 40,567	\$ 1,398	\$ 4,602
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	180	-	101	-
Charges for services	-	-	4,641	-	-
Fines and forfeits	1,420	8,675	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,420	8,855	4,641	101	-
Disbursements:					
Personal services	-	-	-	15,799	-
Supplies	-	3,019	-	-	-
Other services and charges	-	10,148	2,200	-	295
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	600	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	13,767	2,200	15,799	295
Excess (deficiency) of receipts over disbursements	1,420	(4,912)	2,441	(15,698)	(295)
Cash and investments - ending	\$ 14,873	\$ 24,268	\$ 43,008	\$ (14,300)	\$ 4,307

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

	2018 Capital Projects Payments	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	Oper Levy Freeze Stabilization
Cash and investments - beginning	\$ 131,066	\$ (24,507)	\$ -	\$ 116,683	\$ -
Receipts:					
Taxes	827,154	-	10,325,296	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	77,344	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,298,743	8,712,489	1,622,915	138,840
Total receipts	904,498	2,298,743	19,037,785	1,622,915	138,840
Disbursements:					
Personal services	-	2,270,452	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,819	-	-	264
Debt service - principal and interest	463,389	-	2,892,211	-	-
Capital outlay	-	-	5,272,985	-	-
Other disbursements	-	24,367	10,872,589	1,443,423	26,760
Total disbursements	463,389	2,299,638	19,037,785	1,443,423	27,024
Excess (deficiency) of receipts over disbursements	441,109	(895)	-	179,492	111,816
Cash and investments - ending	\$ 572,175	\$ (25,402)	\$ -	\$ 296,175	\$ 111,816

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

	Wheel Tax	Sur Tax	Commercial Veh Excise Tax	Financial Institution Tax	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 857
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	89,430	649,461	94,385	60,413	2,607
Total receipts	89,430	649,461	94,385	60,413	2,607
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	89,430	649,461	544	289	3,190
Debt service - principal and interest	-	-	4,984	2,648	-
Capital outlay	-	-	3,073	1,633	-
Other disbursements	-	-	85,785	55,843	-
Total disbursements	89,430	649,461	94,386	60,413	3,190
Excess (deficiency) of receipts over disbursements	-	-	(1)	-	(583)
Cash and investments - ending	\$ -	\$ -	\$ (1)	\$ -	\$ 274

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

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 1,238	\$ 35	\$ 240	\$ 104	\$ 190
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	1,670	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	360	3,555	-	3,295
Fines and forfeits	-	100	-	-	-
Other receipts	14,968	-	5	-	-
Total receipts	14,968	460	3,560	1,670	3,295
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	15,417	450	2,270	1,595	2,985
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,417	450	2,270	1,595	2,985
Excess (deficiency) of receipts over disbursements	(449)	10	1,290	75	310
Cash and investments - ending	\$ 789	\$ 45	\$ 1,530	\$ 179	\$ 500

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

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Sales Tax Collections
Cash and investments - beginning	\$ 2	\$ 2,741	\$ -	\$ 1,853	\$ 10
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	715	25	-	-
Total receipts	-	715	25	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	72	25	-	10
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	72	25	-	10
Excess (deficiency) of receipts over disbursements	-	643	-	-	(10)
Cash and investments - ending	\$ 2	\$ 3,384	\$ -	\$ 1,853	\$ -

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

	Education Plate Fee Fun	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 2,015	\$ 33,815	\$ 64,801	\$ 28,946
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,033	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	244	973	5,347	-	5,347
Total receipts	244	973	5,347	8,033	5,347
Disbursements:					
Personal services	-	-	-	6,761	-
Supplies	-	-	-	-	-
Other services and charges	188	-	-	-	5,660
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	188	-	-	6,761	5,660
Excess (deficiency) of receipts over disbursements	56	973	5,347	1,272	(313)
Cash and investments - ending	\$ 56	\$ 2,988	\$ 39,162	\$ 66,073	\$ 28,633

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

	SHERIFF'S INMATE TRUST	JAIL COMMISSARY	Disaster Response Donations	AFTER SETTLEMENT COLLECTIONS	CLERK'S TRUST
Cash and investments - beginning	\$ 3,316	\$ 42,378	\$ 3,366	\$ 785,185	\$ 235,919
Receipts:					
Taxes	-	-	-	568,180	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	67,189	71,446	-	-	-
Fines and forfeits	-	-	-	-	652,320
Other receipts	-	-	-	-	-
Total receipts	<u>67,189</u>	<u>71,446</u>	<u>-</u>	<u>568,180</u>	<u>652,320</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>68,445</u>	<u>61,009</u>	<u>-</u>	<u>785,185</u>	<u>553,865</u>
Total disbursements	<u>68,445</u>	<u>61,009</u>	<u>-</u>	<u>785,185</u>	<u>553,865</u>
Excess (deficiency) of receipts over disbursements	<u>(1,256)</u>	<u>10,437</u>	<u>-</u>	<u>(217,005)</u>	<u>98,455</u>
Cash and investments - ending	<u>\$ 2,060</u>	<u>\$ 52,815</u>	<u>\$ 3,366</u>	<u>\$ 568,180</u>	<u>\$ 334,374</u>

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

	Probation Users Fee Adult	Jury Pay Fund	LIT Economic Devl (Edit)	PROBATION APPLICATION FEE	Public Defender Fund
Cash and investments - beginning	\$ 61,992	\$ 33,408	\$ -	\$ 2,150	\$ 826
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	125	-
Fines and forfeits	-	-	-	-	3,378
Other receipts	26,764	1,192	1,057,882	-	-
Total receipts	26,764	1,192	1,057,882	125	3,378
Disbursements:					
Personal services	30,968	-	979,936	-	-
Supplies	-	-	-	-	-
Other services and charges	2,160	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	77,946	-	-
Total disbursements	33,128	-	1,057,882	-	-
Excess (deficiency) of receipts over disbursements	(6,364)	1,192	-	125	3,378
Cash and investments - ending	\$ 55,628	\$ 34,600	\$ -	\$ 2,275	\$ 4,204

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

	Property Transfer Fee Fund	Law Enforcement Ed	Drug Abuse Prevention Fd	Sara Title II	Project Income
Cash and investments - beginning	\$ 32,475	\$ 5,438	\$ 5,669	\$ 10,699	\$ 64,610
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,310	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,325	791	8,141	2,949	90,295
Total receipts	14,635	791	8,141	2,949	90,295
Disbursements:					
Personal services	-	-	-	-	8,042
Supplies	-	-	-	-	-
Other services and charges	47	-	-	14	83,259
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	47	-	-	14	91,301
Excess (deficiency) of receipts over disbursements	14,588	791	8,141	2,935	(1,006)
Cash and investments - ending	\$ 47,063	\$ 6,229	\$ 13,810	\$ 13,634	\$ 63,604

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

	Recorders Redacted Version	Np Br Co Public Safety Trainin	Pk & Rec Salt Creek Trail Main	Pros. Infraction Deferral	Urine Drug Screen Fund
Cash and investments - beginning	\$ 8,139	\$ 12,380	\$ 2,546	\$ 37,720	\$ 874
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	11,325	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,495	3,791	-	-	2,740
Total receipts	4,495	3,791	-	11,325	2,740
Disbursements:					
Personal services	-	-	-	13,691	-
Supplies	-	-	-	-	-
Other services and charges	14,251	26	560	-	3,367
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,251	26	560	13,691	3,367
Excess (deficiency) of receipts over disbursements	(9,756)	3,765	(560)	(2,366)	(627)
Cash and investments - ending	\$ (1,617)	\$ 16,145	\$ 1,986	\$ 35,354	\$ 247

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

	Triad	Local Animal Ordinance	Jail Lease Rental	Health Ins Trust Fund	2018 Capital Projects
Cash and investments - beginning	\$ 2,200	\$ 14,552	\$ 283,494	\$ 974	\$ 911,370
Receipts:					
Taxes	-	-	509,965	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	47,685	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	700	-	-	-
Other receipts	11,548	-	-	2,941,533	-
Total receipts	11,548	700	557,650	2,941,533	-
Disbursements:					
Personal services	-	-	-	33,133	-
Supplies	-	-	-	-	118,410
Other services and charges	1,732	-	-	2,904,314	178,803
Debt service - principal and interest	-	-	284,000	-	-
Capital outlay	-	-	-	-	604,541
Other disbursements	-	-	-	-	-
Total disbursements	1,732	-	284,000	2,937,447	901,754
Excess (deficiency) of receipts over disbursements	9,816	700	273,650	4,086	(901,754)
Cash and investments - ending	\$ 12,016	\$ 15,252	\$ 557,144	\$ 5,060	\$ 9,616

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

	Local Income Tax - PTR	LIT Certified Shares	LIT Public Safety	Sheriffs Service Fees -Retirem	Indot Comm Cross 2019
Cash and investments - beginning	\$ 108,887	\$ -	\$ -	\$ 12,820	\$ 525,384
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	5,045	-
Other receipts	2,115,764	6,446,309	1,057,882	-	-
Total receipts	2,115,764	6,446,309	1,057,882	5,045	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,927,760	-	-	15,036	525,384
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,446,307	1,057,882	-	-
Total disbursements	1,927,760	6,446,307	1,057,882	15,036	525,384
Excess (deficiency) of receipts over disbursements	188,004	2	-	(9,991)	(525,384)
Cash and investments - ending	\$ 296,891	\$ 2	\$ -	\$ 2,829	\$ -

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

	Pros Controlled Sub Tax	HSC 07 Pay 08 (Cagit)	County Child Avocay Fund	EDC/SBI	Return Of Funds Health Clinic
Cash and investments - beginning	\$ 236	\$ 23,674	\$ 927	\$ 30,638	\$ 121,555
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	\$ 236	\$ 23,674	\$ 927	\$ 30,638	\$ 121,555

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

	Prescription Drug Abuse Progra	P & Z Project	Juvenile AC Ability Grant	Loan-Road Improvement Fund	4-H Fair Const Loan
Cash and investments - beginning	\$ 500	\$ 10,000	\$ 593	\$ 39,480	\$ 165
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	\$ 500	\$ 10,000	\$ 593	\$ 39,480	\$ 165

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

	CAGIT-Prop Tax Oper Levy	Homestead Credit Rebate Fund	Local Option Tax Distrib-CAGIT	IPAC Drug Prosecution Fund	Prosecutor's Forfeiture Fund
Cash and investments - beginning	\$ 1	\$ 35,343	\$ 1	\$ 536	\$ 10,333
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	\$ 1	\$ 35,343	\$ 1	\$ 536	\$ 10,333

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

	Redevelopment Commission	Health Smithville Charitable	Inmate Incentive Payments	Music Center Ticket Fees	EMA Donations
Cash and investments - beginning	\$ 396,408	\$ -	\$ 400	\$ -	\$ 3,381
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,800	-	27,917	-
Total receipts	-	5,800	-	27,917	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	12,521	-
Total disbursements	-	-	-	12,521	-
Excess (deficiency) of receipts over disbursements	-	5,800	-	15,396	-
Cash and investments - ending	\$ 396,408	\$ 5,800	\$ 400	\$ 15,396	\$ 3,381

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

	INDOT COMM CROSSING 2020	HCI Program Pathway Project	Br Co Domestic Violence Task	2016 Debt Repay Road Loan	Br Co EMA Fed Grant
Cash and investments - beginning	\$ -	\$ 8,469	\$ 824	\$ 10,134	\$ 3,257
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,000,000	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,000,000	-	-	-	-
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	1,000,000	-	-	-	-
Cash and investments - ending	\$ 1,000,000	\$ 8,469	\$ 824	\$ 10,134	\$ 3,257

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

	Cities Readiness Fed Grnt	EMA Incident Comm Supl. 38517S	Prosecutor Fed Forfeiture	Owner Occupied Rehab Fed Grant	Title III HAVA Fed Grant
Cash and investments - beginning	\$ 134	\$ (20)	\$ 506	\$ 4,198	\$ 9,729
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	501	-	-	-	-
Other services and charges	229	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	730	-	-	-	-
Excess (deficiency) of receipts over disbursements	(730)	-	-	-	-
Cash and investments - ending	\$ (596)	\$ (20)	\$ 506	\$ 4,198	\$ 9,729

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

	Title III Sec 101	Title III-Fire	EMA Security Task Force Federa	Public Health Coord Fed Gmt	Bioterrorism Cash Allow Fed Gr
Cash and investments - beginning	\$ 32,305	\$ 4,349	\$ (3)	\$ 286	\$ 6,469
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	\$ 32,305	\$ 4,349	\$ (3)	\$ 286	\$ 6,469

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

	Bioterrorism Supple Fed Gnt	Buyout Grant Fed Gnt	Salt Crk Tr INDOT Ph1 Fed Gnt	Salt Crk Tr Dnr Fed Gnt	Economic Dev Comm-Ober Grant
Cash and investments - beginning	\$ 9,180	\$ 12,734	\$ 1,840	\$ 642,348	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	64,242	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,836	-
Total receipts	-	-	-	69,078	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	117,690	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	117,690	-
Excess (deficiency) of receipts over disbursements	-	-	-	(48,612)	-
Cash and investments - ending	\$ 9,180	\$ 12,734	\$ 1,840	\$ 593,736	\$ 2,000

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

	Economic Dev Planning Fed Gran	EMS Fed Grnt/COVID 19	Victim Assist Fed Grnt	LHM/Tobacco Combined Fed Grnt	Master Tobacco III A Fed Grnt
Cash and investments - beginning	\$ 1,800	\$ 15,726	\$ (5,162)	\$ 75,460	\$ 64,514
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,000	-	34,481	33,139	15,070
Total receipts	20,000	-	34,481	33,139	15,070
Disbursements:					
Personal services	-	-	48,816	20,315	-
Supplies	-	-	-	220	303
Other services and charges	20,000	1,372	463	44,055	4,270
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	16,050	-
Other disbursements	-	-	-	-	-
Total disbursements	20,000	1,372	49,279	80,640	4,573
Excess (deficiency) of receipts over disbursements	-	(1,372)	(14,798)	(47,501)	10,497
Cash and investments - ending	\$ 1,800	\$ 14,354	\$ (19,960)	\$ 27,959	\$ 75,011

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

	Health Base Grant Fed Gmt #1	Cities Readiness VIII Fed Gmt	Pros Investigator Fed Gmt	Health Base Grant Fed Gmt	Hlth Bonus Emerg Prep Fed Gmt
Cash and investments - beginning	\$ 13,357	\$ 4,962	\$ (6,752)	\$ 993	\$ 28
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,000	7,691	29,122	-	-
Total receipts	25,000	7,691	29,122	-	-
Disbursements:					
Personal services	25,753	-	48,057	-	-
Supplies	-	573	-	-	-
Other services and charges	-	5,762	527	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,753	6,335	48,584	-	-
Excess (deficiency) of receipts over disbursements	(753)	1,356	(19,462)	-	-
Cash and investments - ending	\$ 12,604	\$ 6,318	\$ (26,214)	\$ 993	\$ 28

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

	CARES PROVIDER RELIEF FUND	EMA NPD Comms	EMA Water Rescue Grant	2017 Sheriff In Doc Jail Treat	CHIRP (Sheriff's 1137) 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 19,900	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,505
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	494,248	19,850	4,380	-	3,457
Total receipts	494,248	19,850	4,380	-	12,962
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	19,850	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	4,833	-	-
Other disbursements	494,248	-	-	19,900	-
Total disbursements	494,248	19,850	4,833	19,900	-
Excess (deficiency) of receipts over disbursements	-	-	(453)	(19,900)	12,962
Cash and investments - ending	\$ -	\$ -	\$ (453)	\$ -	\$ 12,962

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

	School Resource Officer	Sheriff Dnr Distribution	BR CO EMA GRANT FUND	Stop Arm Violation St Grant
Cash and investments - beginning	\$ (16,335)	\$ 359	\$ 60,000	\$ (64)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	9,071
Charges for services	-	4,950	-	-
Fines and forfeits	-	-	-	-
Other receipts	45,613	-	60,000	-
Total receipts	45,613	4,950	60,000	9,071
Disbursements:				
Personal services	49,627	4,476	28,034	9,098
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	49,627	4,476	28,034	9,098
Excess (deficiency) of receipts over disbursements	(4,014)	474	31,966	(27)
Cash and investments - ending	\$ (20,349)	\$ 833	\$ 91,966	\$ (91)

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

	Court Reform State Grant	Health Support Clinc	Prosecutor St Forfeiture	OCRA BUSINESS GRANT
Cash and investments - beginning	\$ -	\$ 8,020	\$ 2,500	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	30,000	-	-	225,549
Total receipts	30,000	-	-	225,549
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	30,000	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	225,549
Total disbursements	30,000	-	-	225,549
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ 8,020	\$ 2,500	\$ -

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

	CARES (HEALTH)	Cities Readiness	Cities Readiness II	Homeland Security-LETPP
Cash and investments - beginning	\$ -	\$ 62	\$ 3,113	\$ 319
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	100,000	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	187	-	-	-
Other services and charges	20,948	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	2,484	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>23,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>76,381</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 76,381</u>	<u>\$ 62</u>	<u>\$ 3,113</u>	<u>\$ 319</u>

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

	ISETS SUPPORT	SHERIFF DRUG FUND	TREASURER CASH CHANGE	Totals
Cash and investments - beginning	\$ 3,720	\$ 10,183	\$ 500	\$ 13,598,390
Receipts:				
Taxes	-	-	-	16,300,562
Licenses and permits	-	-	-	132,874
Intergovernmental receipts	-	-	-	8,301,907
Charges for services	-	10,000	-	721,700
Fines and forfeits	146,693	-	-	854,415
Other receipts	-	-	-	34,022,615
Total receipts	146,693	10,000	-	60,334,073
Disbursements:				
Personal services	-	-	-	11,844,560
Supplies	-	-	-	848,336
Other services and charges	-	-	-	12,039,908
Debt service - principal and interest	-	-	-	4,021,751
Capital outlay	-	-	-	7,174,560
Other disbursements	148,690	7,995	-	23,629,434
Total disbursements	148,690	7,995	-	59,558,549
Excess (deficiency) of receipts over disbursements	(1,997)	2,005	-	775,524
Cash and investments - ending	\$ 1,723	\$ 12,188	\$ 500	\$ 14,373,914

BROWN COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 129,514</u>	<u>\$ -</u>

BROWN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

<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 Enforcement Building	\$ 566,000	12/31/2013	12/31/2029
Total of annual lease payments		<u>\$ 566,000</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities: General obligation bonds	Payment for loan toward Capital Projects	\$ 735,000	\$ 747,616
Totals		<u>\$ 735,000</u>	<u>\$ 747,616</u>

BROWN COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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	4,915,806
Machinery, equipment, and vehicles	6,113,968
Construction in progress	<u>3,808,940</u>
Total capital assets	<u>\$ 154,091,980</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/>.