

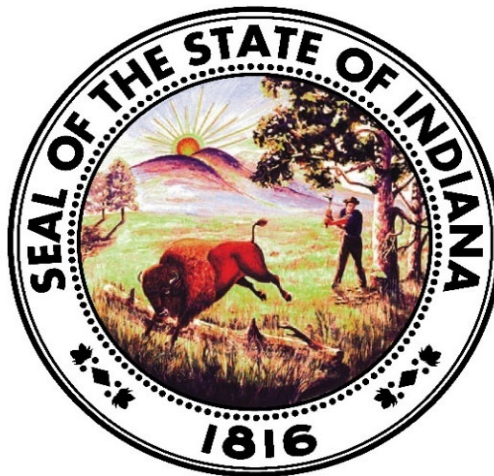
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
07/07/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-22 to 12-31-23
County Treasurer	Andrea A. Bond	01-01-22 to 12-31-23
Clerk of the Circuit Court	Kathy Smith Pearlette Banks	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Scott Southerland Brad Stogsdill	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Mary E. Smith	01-01-22 to 12-31-23
President of the Board of County Commissioners	Jerry L. Pittman	01-01-22 to 12-31-23
President of the County Council	Gary Huett	01-01-22 to 12-31-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

**Report on the Audit of the Financial Statement**

***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Brown County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Matter Giving Rise to 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.

## INDEPENDENT AUDITOR'S REPORT (Continued)

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Required Supplementary Information***

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

June 22, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 1,198,352	\$ 8,201,058	\$ 7,956,663	\$ 1,442,747
Accident Report	25,550	1,980	3,495	24,035
City & Town Court Cost	3,283	2,785	-	6,068
Clerk Record Perp. Fund	12,680	7,728	7,936	12,472
Comm Corrections Grant	2,778	215,336	217,763	351
Comm Transition Prog CC	1,404	4,500	3,453	2,451
Convention Visitors & Tourism	152,715	1,716,557	1,435,638	433,634
County Option Dog Tax Fund	10,746	6,000	979	15,767
BC Prisoner Reimbursement Fund	19,910	-	-	19,910
Covered Bridge Fund	35,079	1,850	-	36,929
Cumulative Bridge	940,816	437,646	110,110	1,268,352
Cum Capital Development	130,716	488,037	445,349	173,404
Economic Development	343,824	877,344	946,745	274,423
Access Enhancement	605	-	-	605
Extradition Fund County	764	-	-	764
Firearms-Train.Gun Permit	25,215	-	7,510	17,705
Health	432,725	642,972	520,105	555,592
Levy Excess	132	-	-	132
Local Road & Street	669,903	362,254	295,618	736,539
LIT Public Safety Co Share	275,751	846,184	835,953	285,982
MVH Restricted	1,378,356	1,014,425	1,595,678	797,103
Misdemeanant Fund	67,165	10,441	-	77,606
Motor Vehicle Highway	2,379,555	1,886,836	2,554,365	1,712,026
Pk & Rec Non Rev Cap'l	6,300	5,606	3,660	8,246
Pk & Rec Non Rev Oper Fd	54,056	62,343	38,513	77,886
Rainy Day	123,921	54,000	-	177,921
Recorder's Record's Perp. Fund	267,617	84,019	69,452	282,184
Riverboat	139,452	88,230	55,868	171,814
Surplus Tax	(1,726)	4,442	2,620	96
Surveyor's Corner Petu.Fd.	54,461	19,055	21,000	52,516
Tax Sale Redemption	8,098	32,470	31,787	8,781
Tax Sale Surplus	173,714	750,816	529,760	394,770
Guardian Ad Litem Usesf	37,375	12,270	12,958	36,687
Auditors Ineligible Ded Fund	21,974	-	6,813	15,161
County Elected Training Fund	21,121	3,811	3,623	21,309
Parks & Rec Grant Fund	5,091	-	-	5,091
Brown County 911	312,641	282,963	377,620	217,984
Reassessment - 2015	43,583	94,186	100,359	37,410
Prob Admin. Fees/Sup Adult Svc	10,999	-	-	10,999
Probation Users Fee Juvenile	5,863	465	1,103	5,225
Alternative Dispute Fee	16,393	1,340	-	17,733
County Users Fee	24,602	18,397	12,716	30,283
Sheriff Sale Administration	45,134	4,024	2,000	47,158
Hwy Safety Plan-Op Dui Fed Gr	(254)	-	1,998	(2,252)
Court Interpreters	3,938	-	232	3,706
VA Transportation Network	-	1,624	183	1,441
2018 Capital Projects Payments	22,426	-	-	22,426
Payroll	(21,231)	1,944,236	1,896,791	26,214
Settlement Fund (2017 1st Yr)	242	21,402,035	21,402,035	242
LIT Prop Tax Oper Levies	296,175	1,561,260	1,561,260	296,175
Oper Levy Freeze Stabilization	292,745	490,066	-	782,811
Wheel Tax	-	80,969	80,969	-
Surtax Fund	100	727,034	727,034	100
Commercial Veh Excise Tax	-	99,843	99,843	-
Financial Institution Tax	-	84,334	84,334	-
Fines & Forfeitures	1,320	3,602	4,090	832
Infraction Judgement	711	8,833	4,142	5,402
Special Death Benefits	262	2,057	1,043	1,276
Sales Disclosure-State Share	1,815	6,010	3,080	4,745
Coroners Training & Con't Educ	279	2,169	1,044	1,404
State Mtg Fees	443	2,323	1,405	1,361
DLGF Homestead Prop Database	663	-	-	663
Sex & Violent Offender Fund	2,019	1,100	105	3,014
Inheritance Tax	1,852	-	-	1,852
Education Plate Fee Fun	56	188	-	244
Prosecutor IVD PCA Fed Grnt	879	1,204	1,139	944
County Gen Incentive Fed Grnt	44,362	5,899	465	49,796
Prosecutor Incentive Fed Grnt	67,942	8,882	10,844	65,980
New Clerk Incentive Fed Grnt	29,856	5,899	5,086	30,669
HEALTH BR CO COMM FOUNDATION	2,048	-	1,420	628
Opioid Restricted Funds	-	70,625	-	70,625
Opioid Unrestricted Funds	-	30,268	-	30,268
Probation Users Fee Adult	58,891	28,217	35,198	51,910
Jury Pay Fund	35,939	986	7,796	29,129
LIT Economic Devl (Edit)	86,420	929,174	929,174	86,420
COVID-19 COURTS	762	-	3,918	(3,156)
Matching Storm Water Grant	57,645	-	40,520	17,125

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
2021 Capital Projects	2,361,783	21,369	1,700,101	683,051
2021 Capital Loan Repayment	-	1,181,602	1,014,093	167,509
Probation Application Fee	2,338	138	-	2,476
Public Defender Fund	8,383	6,816	-	15,199
Property Transfer Fee Fund	62,293	12,880	24,500	50,673
Law Enforcement Ed	7,265	851	50	8,066
Drug Abuse Prevention Fd	24,905	14,828	16,807	22,926
Sara Title II	16,506	2,989	1,779	17,716
Project Income	54,641	75,230	25,221	104,650
Recorders Redacted Version	3,190	3,811	37	6,964
Np Br Co Public Safety Trainin	24,068	10,000	4,717	29,351
Pk & Rec Salt Creek Trail Main	862	858	1,340	380
Pros. Infraction Deferral	36,241	5,350	11,085	30,506
Urine Drug Screen Fund	1,226	2,819	4,000	45
Triad	25,217	15,231	5,242	35,206
Local Animal Ordinance	17,152	2,490	-	19,642
Jail Lease Rental	303,508	337,356	564,000	76,864
Health Ins Trust Fund	(606,294)	2,018,691	1,998,650	(586,253)
Local Income Tax - PTR	216,309	1,858,347	2,036,138	38,518
LIT Certified Shares	345,685	5,662,013	5,739,285	268,413
LIT Public Safety	86,420	929,174	929,174	86,420
Sheriffs Service Fees -Retirem	1,995	2,910	-	4,905
Pros Controlled Sub Tax	236	-	-	236
HSC 07 Pay 08 (Cagit)	23,673	-	-	23,673
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	228,608	-	-	228,608
Health Smithville Charitable	81	8,950	9,030	1
Inmate Incentive Payments	400	-	-	400
Music Center Ticket Fees	15,396	66,749	-	82,145
EMA Donations	3,381	-	-	3,381
INDOT COMM CROSSING 2020	92,439	-	-	92,439
HCI Program Pathway Project	8,469	-	-	8,469
Br Co Domestic Violence Task	824	-	-	824
INDOT COMM CROSSING 2022	-	1,000,000	1,000,000	-
2016 Debt Repay Road Loan	10,134	-	-	10,134
Brown Co Storm Water Grant	-	600,000	600,000	-
Health Coop Emerg Response	-	1,000	250	750
Rural Transit-ACCESS Brown Co	-	73,230	73,230	-
Law Enforcement Training Grant	-	28,980	11,283	17,697
Br Co EMA Fed Grant	2,318	5,000	3,803	3,515
Cities Readiness Fed Grnt	(55)	6,400	121	6,224
EMA Incident Comm Supl. 38517S	(20)	-	-	(20)
EMA MHMP Reimbursement Grant	-	5,078	18,873	(13,795)
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	43,958	-	-	43,958
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	12,735	-	-	12,735
Salt Crk Tr INDOT Ph1 Fed Grnt	1,840	-	-	1,840
Salt Crk Tr Dnr Fed Grnt	623,537	8,552	-	632,089
Economic Dev Comm-Ober Grant	2,000	-	-	2,000
Economic Dev Planning Fed Gran	1,800	-	-	1,800
EMS Fed Grnt/COVID 19	13,945	-	-	13,945
Victim Assist Fed Grnt	(47,122)	43,069	33,577	(37,630)
LHM/Tobaccoii Combined Fed Grnt	41,116	16,570	19,654	38,032
Master Tobacco III A Fed Grnt	88,084	7,372	3,136	92,320
Health Base Grant Fed Grnt #1	(2,139)	25,000	29,572	(6,711)
Cities Readiness VIII Fed Grnt	2,728	8,076	7,420	3,384
Pros Investigator Fed Grnt	(59,783)	-	32,534	(92,317)
Health Base Grant Fed Grnt	994	-	-	994

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Hlth Bonus Emerg Prep Fed Grnt	28	-	-	28
AMERICAN RESCUE PLAN	1,314,809	1,640,722	1,123,179	1,832,352
EMA Water Rescue Grant	(453)	-	-	(453)
CHIRP (Sheriff's 1137) 2020	3,324	5,698	3,753	5,269
School Resource Officer	(26,899)	57,555	69,221	(38,565)
Sheriff Dnr Distribution	832	600	433	999
IN State Opioid Response	103,798	-	39,545	64,253
Stop Arm Violation St Grant	17,955	31,967	12,556	37,366
Community Coordination Grant	-	56,000	34,625	21,375
VACCINATION COVID-19	53,223	23,941	61,762	15,402
Br Co Lions Club Health Grant	-	300	300	-
Court Reform State Grant	-	50,253	50,253	-
Health Support Clinic	8,020	-	-	8,020
Prosecutor St Forfeiture	2,500	-	-	2,500
CARES (HEALTH)	77,009	50,000	25,945	101,064
Cities Readiness	62	-	-	62
Cities Readiness II	3,113	-	-	3,113
Homeland Security-LETPP	319	-	-	319
ISETS Support	4,444	140,875	141,922	3,397
Sheriff Drug Fund	10,452	11,995	7,786	14,661
Treasurer Cash Change	500	-	-	500
After Settlement Collections	545,696	616,215	545,696	616,215
Clerk's Trust	262,888	1,056,371	1,087,107	232,152
Sheriff Inmate Trust	3,169	62,676	65,447	398
Jail Commissary	77,384	75,124	95,795	56,713
Disaster Response Donations	3,366	-	-	3,366
Totals	<u>\$ 17,320,593</u>	<u>\$ 63,691,278</u>	<u>\$ 64,396,387</u>	<u>\$ 16,615,484</u>

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, local 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.

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

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



BROWN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant monies being expended and not being reimbursed by December 31, 2022. The Health Ins Trust Fund is also in deficit due to disbursements exceeding receipts in prior years.

**Note 8. Holding Corporations**

The County has entered a capital lease with the Brown County Maple Leaf 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 2022 totaled \$665,638.

The County has entered a capital lease with the Brown County Jail 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 2022 totaled \$564,000.

REQUIRED SUPPLEMENTARY INFORMATION

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	General	Accident Report	City & Town Court Cost	Clerk Record Perp. Fund	Comm Corrections Grant	Comm Transition Prog CC
Cash and investments - beginning	\$ 1,198,352	\$ 25,550	\$ 3,283	\$ 12,680	\$ 2,778	\$ 1,404
Receipts:						
Taxes	6,941,222	-	-	-	-	-
Licenses and permits	86,845	-	-	-	-	-
Intergovernmental receipts	376,807	-	-	-	215,336	-
Charges for services	245,722	-	-	-	-	-
Fines and forfeits	39,142	-	2,785	-	-	-
Other receipts	511,320	1,980	-	7,728	-	4,500
Total receipts	8,201,058	1,980	2,785	7,728	215,336	4,500
Disbursements:						
Personal services	6,033,109	-	-	-	138,517	-
Supplies	383,928	-	-	-	-	-
Other services and charges	1,477,483	3,495	-	6,036	79,246	3,453
Debt service - principal and interest	1,470	-	-	-	-	-
Capital outlay	60,673	-	-	1,900	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,956,663	3,495	-	7,936	217,763	3,453
Excess (deficiency) of receipts over disbursements	244,395	(1,515)	2,785	(208)	(2,427)	1,047
Cash and investments - ending	\$ 1,442,747	\$ 24,035	\$ 6,068	\$ 12,472	\$ 351	\$ 2,451

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Convention Visitors & Tourism	County Option Dog Tax Fund	BC Prisoner Reimbursement Fund	Covered Bridge Fund	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 152,715	\$ 10,746	\$ 19,910	\$ 35,079	\$ 940,816	\$ 130,716
Receipts:						
Taxes	-	-	-	-	387,964	441,585
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,303	37,906
Charges for services	-	-	-	-	16,379	750
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,716,557	6,000	-	1,850	-	7,796
Total receipts	1,716,557	6,000	-	1,850	437,646	488,037
Disbursements:						
Personal services	-	-	-	-	76,662	145,551
Supplies	-	-	-	-	38	-
Other services and charges	770,000	979	-	-	33,410	184,990
Debt service - principal and interest	665,638	-	-	-	-	-
Capital outlay	-	-	-	-	-	114,808
Other disbursements	-	-	-	-	-	-
Total disbursements	1,435,638	979	-	-	110,110	445,349
Excess (deficiency) of receipts over disbursements	280,919	5,021	-	1,850	327,536	42,688
Cash and investments - ending	\$ 433,634	\$ 15,767	\$ 19,910	\$ 36,929	\$ 1,268,352	\$ 173,404

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Economic Development	Access Enhancement	Extradition Fund County	Firearms-Train.Gun Permit	Health	Levy Excess
Cash and investments - beginning	\$ 343,824	\$ 605	\$ 764	\$ 25,215	\$ 432,725	\$ 132
Receipts:						
Taxes	-	-	-	-	252,334	-
Licenses and permits	-	-	-	-	79,111	-
Intergovernmental receipts	-	-	-	-	24,091	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	877,344	-	-	-	287,436	-
Total receipts	877,344	-	-	-	642,972	-
Disbursements:						
Personal services	120,000	-	-	-	477,984	-
Supplies	-	-	-	-	5,701	-
Other services and charges	826,745	-	-	7,510	36,420	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	946,745	-	-	7,510	520,105	-
Excess (deficiency) of receipts over disbursements	(69,401)	-	-	(7,510)	122,867	-
Cash and investments - ending	\$ 274,423	\$ 605	\$ 764	\$ 17,705	\$ 555,592	\$ 132

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Road & Street	LIT Public Safety Co Share	MVH Restricted	Misdemeanant Fund	Motor Vehicle Highway	Pk & Rec Non Rev Cap'l
Cash and investments - beginning	\$ 669,903	\$ 275,751	\$ 1,378,356	\$ 67,165	\$ 2,379,555	\$ 6,300
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,014,425	-	1,794,381	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	362,254	846,184	-	10,441	92,455	5,606
Total receipts	362,254	846,184	1,014,425	10,441	1,886,836	5,606
Disbursements:						
Personal services	295,263	100,000	-	-	497,743	-
Supplies	-	-	151,041	-	422,760	-
Other services and charges	355	610,984	987,218	-	1,601,862	3,660
Debt service - principal and interest	-	45,000	-	-	-	-
Capital outlay	-	79,969	457,419	-	32,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	295,618	835,953	1,595,678	-	2,554,365	3,660
Excess (deficiency) of receipts over disbursements	66,636	10,231	(581,253)	10,441	(667,529)	1,946
Cash and investments - ending	\$ 736,539	\$ 285,982	\$ 797,103	\$ 77,606	\$ 1,712,026	\$ 8,246

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Pk & Rec Non Rev Oper Fd	Rainy Day	Recorder's Record's Perp. Fund	Riverboat	Surplus Tax	Surveyor's Corner Petu.Fd.
Cash and investments - beginning	\$ 54,056	\$ 123,921	\$ 267,617	\$ 139,452	\$ (1,726)	\$ 54,461
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	62,343	54,000	84,019	88,230	4,442	19,055
Total receipts	62,343	54,000	84,019	88,230	4,442	19,055
Disbursements:						
Personal services	7,174	-	23,787	50,896	-	-
Supplies	-	-	-	-	-	-
Other services and charges	31,339	-	45,665	4,972	-	21,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,620	-
Total disbursements	38,513	-	69,452	55,868	2,620	21,000
Excess (deficiency) of receipts over disbursements	23,830	54,000	14,567	32,362	1,822	(1,945)
Cash and investments - ending	\$ 77,886	\$ 177,921	\$ 282,184	\$ 171,814	\$ 96	\$ 52,516



BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem Usesf	Auditors Ineligible Ded Fund	County Elected Training Fund	Parks & Rec Grant Fund
Cash and investments - beginning	\$ 8,098	\$ 173,714	\$ 37,375	\$ 21,974	\$ 21,121	\$ 5,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	12,220	-	-	-
Fines and forfeits	-	-	50	-	-	-
Other receipts	32,470	750,816	-	-	3,811	-
Total receipts	32,470	750,816	12,270	-	3,811	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	31,787	529,760	12,958	6,813	3,623	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	31,787	529,760	12,958	6,813	3,623	-
Excess (deficiency) of receipts over disbursements	683	221,056	(688)	(6,813)	188	-
Cash and investments - ending	\$ 8,781	\$ 394,770	\$ 36,687	\$ 15,161	\$ 21,309	\$ 5,091

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Brown County 911	Reassessment - 2015	Prob Admin. Fees/Sup Adult Svc	Probation Users Fee Juvenile	Alternative Dispute Fee	County Users Fee
Cash and investments - beginning	\$ 312,641	\$ 43,583	\$ 10,999	\$ 5,863	\$ 16,393	\$ 24,602
Receipts:						
Taxes	-	86,740	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,446	-	-	-	800
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,340	17,095
Other receipts	282,963	-	-	465	-	502
Total receipts	282,963	94,186	-	465	1,340	18,397
Disbursements:						
Personal services	373,321	3,960	-	-	-	-
Supplies	479	77	-	-	-	2,799
Other services and charges	3,470	89,000	-	1,103	-	9,322
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	350	7,322	-	-	-	595
Other disbursements	-	-	-	-	-	-
Total disbursements	377,620	100,359	-	1,103	-	12,716
Excess (deficiency) of receipts over disbursements	(94,657)	(6,173)	-	(638)	1,340	5,681
Cash and investments - ending	\$ 217,984	\$ 37,410	\$ 10,999	\$ 5,225	\$ 17,733	\$ 30,283

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Sheriff Sale Administration	Hwy Safety Plan-Op Dui Fed Gr	Court Interpreters	VA Transportation Network	2018 Capital Projects Payments	Payroll
Cash and investments - beginning	\$ 45,134	\$ (254)	\$ 3,938	\$ -	\$ 22,426	\$ (21,231)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,024	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,624	-	1,944,236
Total receipts	4,024	-	-	1,624	-	1,944,236
Disbursements:						
Personal services	-	1,998	-	-	-	1,880,857
Supplies	-	-	-	-	-	-
Other services and charges	2,000	-	232	183	-	3,101
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	12,833
Total disbursements	2,000	1,998	232	183	-	1,896,791
Excess (deficiency) of receipts over disbursements	2,024	(1,998)	(232)	1,441	-	47,445
Cash and investments - ending	\$ 47,158	\$ (2,252)	\$ 3,706	\$ 1,441	\$ 22,426	\$ 26,214

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Settlement Fund (2017 1St Yr)	LIT Prop Tax Oper Levies	Oper Levy Freeze Stabilization	Wheel Tax	Surtax Fund	Commercial Veh Excise Tax
Cash and investments - beginning	\$ 242	\$ 296,175	\$ 292,745	\$ -	\$ 100	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,402,035	1,561,260	490,066	80,969	727,034	99,843
Total receipts	21,402,035	1,561,260	490,066	80,969	727,034	99,843
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	80,969	727,034	513
Debt service - principal and interest	4,048,060	-	-	-	-	6,440
Capital outlay	5,688,661	-	-	-	-	1,839
Other disbursements	11,665,314	1,561,260	-	-	-	91,051
Total disbursements	21,402,035	1,561,260	-	80,969	727,034	99,843
Excess (deficiency) of receipts over disbursements	-	-	490,066	-	-	-
Cash and investments - ending	\$ 242	\$ 296,175	\$ 782,811	\$ -	\$ 100	\$ -

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ -	\$ 1,320	\$ 711	\$ 262	\$ 1,815	\$ 279
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,169
Intergovernmental receipts	-	-	-	-	10	-
Charges for services	-	-	-	475	6,000	-
Fines and forfeits	-	-	-	1,582	-	-
Other receipts	84,334	3,602	8,833	-	-	-
Total receipts	84,334	3,602	8,833	2,057	6,010	2,169
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	360	4,090	4,142	1,043	3,080	1,044
Debt service - principal and interest	4,516	-	-	-	-	-
Capital outlay	1,289	-	-	-	-	-
Other disbursements	78,169	-	-	-	-	-
Total disbursements	84,334	4,090	4,142	1,043	3,080	1,044
Excess (deficiency) of receipts over disbursements	-	(488)	4,691	1,014	2,930	1,125
Cash and investments - ending	\$ -	\$ 832	\$ 5,402	\$ 1,276	\$ 4,745	\$ 1,404

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	State Mtg Fees	DLGF Homestead Prop Database	Sex & Violent Offender Fund	Inheritance Tax	Education Plate Fee Fun	Prosecutor IVD PCA Fed Grnt
Cash and investments - beginning	\$ 443	\$ 663	\$ 2,019	\$ 1,852	\$ 56	\$ 879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,323	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,100	-	188	1,204
Total receipts	2,323	-	1,100	-	188	1,204
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,405	-	105	-	-	1,139
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,405	-	105	-	-	1,139
Excess (deficiency) of receipts over disbursements	918	-	995	-	188	65
Cash and investments - ending	\$ 1,361	\$ 663	\$ 3,014	\$ 1,852	\$ 244	\$ 944

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	County Gen Incentive Fed Grnt	Prosecutor Incentive Fed Grnt	New Clerk Incentive Fed Grnt	HEALTH BR CO COMM FOUNDATION	Opioid Restricted Funds	Opioid Unrestricted Funds
Cash and investments - beginning	\$ 44,362	\$ 67,942	\$ 29,856	\$ 2,048	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,882	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,899	-	5,899	-	70,625	30,268
Total receipts	5,899	8,882	5,899	-	70,625	30,268
Disbursements:						
Personal services	-	9,649	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	465	1,195	5,086	1,420	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	465	10,844	5,086	1,420	-	-
Excess (deficiency) of receipts over disbursements	5,434	(1,962)	813	(1,420)	70,625	30,268
Cash and investments - ending	\$ 49,796	\$ 65,980	\$ 30,669	\$ 628	\$ 70,625	\$ 30,268

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Probation Users Fee Adult	Jury Pay Fund	LIT Economic Devl (Edit)	COVID-19 COURTS	Matching Storm Water Grant	2021 Capital Projects
Cash and investments - beginning	\$ 58,891	\$ 35,939	\$ 86,420	\$ 762	\$ 57,645	\$ 2,361,783
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	63	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,154	986	929,174	-	-	21,369
Total receipts	28,217	986	929,174	-	-	21,369
Disbursements:						
Personal services	30,013	-	854,841	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,185	-	-	3,918	40,520	1,680,757
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	19,344
Other disbursements	-	7,796	74,333	-	-	-
Total disbursements	35,198	7,796	929,174	3,918	40,520	1,700,101
Excess (deficiency) of receipts over disbursements	(6,981)	(6,810)	-	(3,918)	(40,520)	(1,678,732)
Cash and investments - ending	\$ 51,910	\$ 29,129	\$ 86,420	\$ (3,156)	\$ 17,125	\$ 683,051



BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	2021 Capital Loan Repayment	Probation Application Fee	Public Defender Fund	Property Transfer Fee Fund	Law Enforcement Ed	Drug Abuse Prevention Fd
Cash and investments - beginning	\$ -	\$ 2,338	\$ 8,383	\$ 62,293	\$ 7,265	\$ 24,905
Receipts:						
Taxes	1,088,192	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	93,410	-	-	-	-	-
Charges for services	-	138	-	10	-	-
Fines and forfeits	-	-	6,816	-	-	-
Other receipts	-	-	-	12,870	851	14,828
Total receipts	1,181,602	138	6,816	12,880	851	14,828
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	24,500	50	16,807
Debt service - principal and interest	1,014,093	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,014,093	-	-	24,500	50	16,807
Excess (deficiency) of receipts over disbursements	167,509	138	6,816	(11,620)	801	(1,979)
Cash and investments - ending	\$ 167,509	\$ 2,476	\$ 15,199	\$ 50,673	\$ 8,066	\$ 22,926

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sara Title II	Project Income	Recorders Redacted Version	Np Br Co Public Safety Trainin	Pk & Rec Salt Creek Trail Main	Pros. Infraction Deferral
Cash and investments - beginning	\$ 16,506	\$ 54,641	\$ 3,190	\$ 24,068	\$ 862	\$ 36,241
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,350
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,989	75,230	3,811	10,000	858	-
Total receipts	2,989	75,230	3,811	10,000	858	5,350
Disbursements:						
Personal services	-	1,379	-	-	-	11,085
Supplies	-	-	-	-	-	-
Other services and charges	1,779	23,842	37	4,717	1,340	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,779	25,221	37	4,717	1,340	11,085
Excess (deficiency) of receipts over disbursements	1,210	50,009	3,774	5,283	(482)	(5,735)
Cash and investments - ending	\$ 17,716	\$ 104,650	\$ 6,964	\$ 29,351	\$ 380	\$ 30,506

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Urine Drug Screen Fund	Triad	Local Animal Ordinance	Jail Lease Rental	Health Ins Trust Fund	Local Income Tax - PTR
Cash and investments - beginning	\$ 1,226	\$ 25,217	\$ 17,152	\$ 303,508	\$ (606,294)	\$ 216,309
Receipts:						
Taxes	-	-	-	310,687	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,669	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,490	-	-	-
Other receipts	2,819	15,231	-	-	2,018,691	1,858,347
Total receipts	2,819	15,231	2,490	337,356	2,018,691	1,858,347
Disbursements:						
Personal services	-	-	-	-	69,444	-
Supplies	-	-	-	-	-	-
Other services and charges	4,000	5,242	-	-	1,754,206	2,036,138
Debt service - principal and interest	-	-	-	564,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	175,000	-
Total disbursements	4,000	5,242	-	564,000	1,998,650	2,036,138
Excess (deficiency) of receipts over disbursements	(1,181)	9,989	2,490	(226,644)	20,041	(177,791)
Cash and investments - ending	\$ 45	\$ 35,206	\$ 19,642	\$ 76,864	\$ (586,253)	\$ 38,518

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Public Safety	Sheriffs Service Fees -Retirem	Pros Controlled Sub Tax	HSC 07 Pay 08 (Cagit)	County Child Avocay Fund
Cash and investments - beginning	\$ 345,685	\$ 86,420	\$ 1,995	\$ 236	\$ 23,673	\$ 927
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,885	-	-	-
Other receipts	5,662,013	929,174	25	-	-	-
Total receipts	5,662,013	929,174	2,910	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,739,285	929,174	-	-	-	-
Total disbursements	5,739,285	929,174	-	-	-	-
Excess (deficiency) of receipts over disbursements	(77,272)	-	2,910	-	-	-
Cash and investments - ending	\$ 268,413	\$ 86,420	\$ 4,905	\$ 236	\$ 23,673	\$ 927

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	EDC/SBI	Return Of Funds Health Clinic	Prescription Drug Abuse Progra	P & Z Project	Juvenile AC Ability Grant	Loan-Road Improvement Fund
Cash and investments - beginning	\$ 30,638	\$ 121,555	\$ 500	\$ 10,000	\$ 593	\$ 39,480
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	\$ 30,638	\$ 121,555	\$ 500	\$ 10,000	\$ 593	\$ 39,480

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	4-H Fair Const Loan	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	\$ 165	\$ 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	\$ 165	\$ 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, 2022

	Redevelopment Commission	Health Smithville Charitable	Inmate Incentive Payments	Music Center Ticket Fees	EMA Donations	INDOT COMM CROSSING 2020
Cash and investments - beginning	\$ 228,608	\$ 81	\$ 400	\$ 15,396	\$ 3,381	\$ 92,439
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,950	-	66,749	-	-
Total receipts	-	8,950	-	66,749	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,030	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,030	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(80)	-	66,749	-	-
Cash and investments - ending	\$ 228,608	\$ 1	\$ 400	\$ 82,145	\$ 3,381	\$ 92,439

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	HCI Program Pathway Project	Br Co Domestic Violence Task	INDOT COMM CROSSING 2022	2016 Debt Repay Road Loan	Brown Co Storm Water Grant	Health Coop Emerg Response
Cash and investments - beginning	\$ 8,469	\$ 824	\$ -	\$ 10,134	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,000,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	600,000	1,000
Total receipts	-	-	1,000,000	-	600,000	1,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	600,000	250
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,000,000	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,000,000	-	600,000	250
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	750
Cash and investments - ending	\$ 8,469	\$ 824	\$ -	\$ 10,134	\$ -	\$ 750



BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Rural Transit-ACCESS Brown Co	Law Enforcement Training Grant	Br Co EMA Fed Grant	Cities Readiness Fed Grnt	EMA Incident Comm Supl. 38517S	EMA MHMP Reimbursement Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,318	\$ (55)	\$ (20)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,078
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	73,230	28,980	5,000	6,400	-	-
Total receipts	73,230	28,980	5,000	6,400	-	5,078
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	73,230	11,283	3,803	121	-	18,873
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	73,230	11,283	3,803	121	-	18,873
Excess (deficiency) of receipts over disbursements	-	17,697	1,197	6,279	-	(13,795)
Cash and investments - ending	\$ -	\$ 17,697	\$ 3,515	\$ 6,224	\$ (20)	\$ (13,795)

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Prosecutor Fed Forfeiture	Owner Occupied Rehab Fed Grant	Title III HAVA Fed Grant	Title III Sec 101	Title III-Fire	EMA Security Task Force Federa
Cash and investments - beginning	\$ 506	\$ 4,198	\$ 9,729	\$ 43,958	\$ 4,349	\$ (3)
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	\$ 506	\$ 4,198	\$ 9,729	\$ 43,958	\$ 4,349	\$ (3)

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Public Health Coord Fed Grnt	Bioterrorism Cash Allow Fed Gr	Bioterrorism Supple Fed Grnt	Buyout Grant Fed Grnt	Salt Crk Tr INDOT Ph1 Fed Grnt	Salt Crk Tr Dnr Fed Grnt
Cash and investments - beginning	\$ 286	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 623,537
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	8,552
Total receipts	-	-	-	-	-	8,552
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	-	-	-	-	-	8,552
Cash and investments - ending	\$ 286	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 632,089

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Economic Dev Comm-Ober Grant	Economic Dev Planning Fed Gran	EMS Fed Grnt/COVID 19	Victim Assist Fed Grnt	LHM/Tobaccoii Combnd Fed Grnt	Master Tobacco III A Fed Grnt
Cash and investments - beginning	\$ 2,000	\$ 1,800	\$ 13,945	\$ (47,122)	\$ 41,116	\$ 88,084
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	43,069	16,570	7,372
Total receipts	-	-	-	43,069	16,570	7,372
Disbursements:						
Personal services	-	-	-	33,051	19,654	-
Supplies	-	-	-	-	-	453
Other services and charges	-	-	-	526	-	2,683
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	33,577	19,654	3,136
Excess (deficiency) of receipts over disbursements	-	-	-	9,492	(3,084)	4,236
Cash and investments - ending	\$ 2,000	\$ 1,800	\$ 13,945	\$ (37,630)	\$ 38,032	\$ 92,320

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health Base Grant Fed Grnt #1	Cities Readiness VIII Fed Grnt	Pros Investigator Fed Grnt	Health Base Grant Fed Grnt	Hlth Bonus Emerg Prep Fed Grnt	AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ (2,139)	\$ 2,728	\$ (59,783)	\$ 994	\$ 28	\$ 1,314,809
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,000	8,076	-	-	-	1,640,722
Total receipts	25,000	8,076	-	-	-	1,640,722
Disbursements:						
Personal services	29,572	-	31,924	-	-	513,195
Supplies	-	2,000	-	-	-	-
Other services and charges	-	2,088	610	-	-	144,833
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,332	-	-	-	114,753
Other disbursements	-	-	-	-	-	350,398
Total disbursements	29,572	7,420	32,534	-	-	1,123,179
Excess (deficiency) of receipts over disbursements	(4,572)	656	(32,534)	-	-	517,543
Cash and investments - ending	\$ (6,711)	\$ 3,384	\$ (92,317)	\$ 994	\$ 28	\$ 1,832,352

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EMA Water Rescue Grant	CHIRP (Sheriff's 1137) 2020	School Resource Officer	Sheriff Dnr Distribution	IN State Opioid Response
Cash and investments - beginning	\$ (453)	\$ 3,324	\$ (26,899)	\$ 832	\$ 103,798
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	600	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,698	57,555	-	-
Total receipts	-	5,698	57,555	600	-
Disbursements:					
Personal services	-	3,753	69,221	433	32,081
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	7,464
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,753	69,221	433	39,545
Excess (deficiency) of receipts over disbursements	-	1,945	(11,666)	167	(39,545)
Cash and investments - ending	\$ (453)	\$ 5,269	\$ (38,565)	\$ 999	\$ 64,253

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Stop Arm Violation St Grant	Community Coordination Grant	VACCINATION COVID-19	Br Co Lions Club Health Grant	Court Reform State Grant
Cash and investments - beginning	\$ 17,955	\$ -	\$ 53,223	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	31,967	-	23,941	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	56,000	-	300	50,253
Total receipts	31,967	56,000	23,941	300	50,253
Disbursements:					
Personal services	12,556	32,012	-	-	-
Supplies	-	406	-	-	-
Other services and charges	-	2,207	61,762	300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	50,253
Other disbursements	-	-	-	-	-
Total disbursements	12,556	34,625	61,762	300	50,253
Excess (deficiency) of receipts over disbursements	19,411	21,375	(37,821)	-	-
Cash and investments - ending	\$ 37,366	\$ 21,375	\$ 15,402	\$ -	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health Support Clinic	Prosecutor St Forfeiture	CARES (HEALTH)	Cities Readiness	Cities Readiness II
Cash and investments - beginning	\$ 8,020	\$ 2,500	\$ 77,009	\$ 62	\$ 3,113
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	50,000	-	-
Total receipts	-	-	50,000	-	-
Disbursements:					
Personal services	-	-	7,467	-	-
Supplies	-	-	1,365	-	-
Other services and charges	-	-	3,767	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	13,346	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	25,945	-	-
Excess (deficiency) of receipts over disbursements	-	-	24,055	-	-
Cash and investments - ending	\$ 8,020	\$ 2,500	\$ 101,064	\$ 62	\$ 3,113



BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Homeland Security-LETPP	ISETS Support	Sheriff Drug Fund	Treasurer Cash Change	After Settlement Collections
Cash and investments - beginning	\$ 319	\$ 4,444	\$ 10,452	\$ 500	\$ 545,696
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	140,875	11,995	-	616,215
Total receipts	-	140,875	11,995	-	616,215
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	141,922	7,786	-	545,696
Total disbursements	-	141,922	7,786	-	545,696
Excess (deficiency) of receipts over disbursements	-	(1,047)	4,209	-	70,519
Cash and investments - ending	\$ 319	\$ 3,397	\$ 14,661	\$ 500	\$ 616,215

BROWN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	Clerk's Trust	Sheriff Inmate Trust	Jail Commissary	Disaster Response Donations	Totals
Cash and investments - beginning	\$ 262,888	\$ 3,169	\$ 77,384	\$ 3,366	\$ 17,320,593
Receipts:					
Taxes	-	-	-	-	9,508,724
Licenses and permits	-	-	-	-	168,125
Intergovernmental receipts	-	-	-	-	4,694,452
Charges for services	-	-	-	-	294,054
Fines and forfeits	-	-	-	-	74,185
Other receipts	1,056,371	62,676	75,124	-	48,951,738
Total receipts	1,056,371	62,676	75,124	-	63,691,278
Disbursements:					
Personal services	-	-	-	-	11,988,152
Supplies	-	-	-	-	971,047
Other services and charges	-	-	-	-	14,809,132
Debt service - principal and interest	-	-	-	-	6,349,217
Capital outlay	-	-	-	-	7,647,853
Other disbursements	1,087,107	65,447	95,795	-	22,630,986
Total disbursements	1,087,107	65,447	95,795	-	64,396,387
Excess (deficiency) of receipts over disbursements	(30,736)	(2,771)	(20,671)	-	(705,109)
Cash and investments - ending	\$ 232,152	\$ 398	\$ 56,713	\$ 3,366	\$ 16,615,484

## OTHER INFORMATION

BROWN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,233,842</u>	<u>\$ 189,019</u>

BROWN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brown County Jail Building Corporation	Pay for new Jail/Law Enforcemnt Building	\$ 561,028	12/31/2013	1/15/2030
Brown County Maple Leaf Building Corporation	Cost of the design, construction, equipping and furnishing of a new music venue	544,000	12/28/2017	6/28/2049
Brown County Maple Leaf Building Corporation	Cost of the design, construction, equipping and furnishing of a new music venue	<u>211,600</u>	2/8/2018	6/28/2049
Total of annual lease payments		<u>\$ 1,316,628</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Payment for loan toward Capital Projects		<u>\$ 2,020,000</u>	<u>\$ 1,020,930</u>
Totals			<u>\$ 2,020,000</u>	<u>\$ 1,020,930</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/>.