

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

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2024 to December 31, 2024



FILED

10/07/2025

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-51
Schedule of Leases and Debt	52
Other Reports.....	53

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-24 to 12-31-25
County Treasurer	Andrea A. Bond	01-01-24 to 12-31-25
Clerk of the Circuit Court	Pearletta Banks	01-01-24 to 12-31-25
County Sheriff	Brad Stogsdill	01-01-24 to 12-31-25
County Recorder	Mary E. Smith	01-01-24 to 12-31-25
President of the Board of County Commissioners	Jerry Lee Pittman Tim Clark	01-01-24 to 12-31-24 01-01-25 to 12-31-25
President of the County Council	Gary Huett	01-01-24 to 12-31-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

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, 2024, 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, 2024, 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, 2024, 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). 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 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, 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.

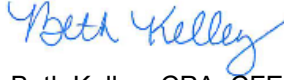
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

September 16, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2024

Fund	Cash and Investments 01-01-24	Receipts	Disbursements	Cash and Investments 12-31-24
General	\$ 1,926,813	\$ 10,630,542	\$ 9,093,482	\$ 3,463,873
Accident Report	26,243	2,636	-	28,879
City & Town Court Cost	9,050	2,759	-	11,809
Clerk Record Perp. Fund	20,638	7,126	14,328	13,436
Project Income Comm Corr	120,340	322,319	258,738	183,921
Comm Transition Prog CC	2,477	1,250	-	3,727
Convention Visitors & Tourism	923,176	2,195,292	1,508,338	1,610,130
County Option Dog Tax Fund	10,130	3,675	5,735	8,070
BC Prisoner Reimbursement Fund	19,910	61,613	19,000	62,523
Covered Bridge Fund	38,779	1,850	4,650	35,979
Cumulative Bridge	1,597,491	538,958	622,925	1,513,524
Cum Capital Development	338,339	698,431	552,283	484,487
Economic Development	343,529	1,366,231	977,095	732,665
Access Enhancement	605	-	525	80
Extradition Fund County	764	-	-	764
Firearms-Train.Gun Permit	17,705	-	5,903	11,802
Health	580,635	466,847	566,787	480,695
Levy Excess	132	-	-	132
Local Road & Street	867,702	384,962	592,750	659,914
LIT Public Safety Co Share	254,314	1,315,774	947,532	622,556
MVH Restricted	663,005	1,081,635	473,962	1,270,678
Misdemeanor Fund	87,157	9,551	46,872	49,836
Motor Vehicle Highway	1,670,513	1,875,343	1,669,000	1,876,856
Pk & Rec Non Rev Cap'l	6,301	-	6,301	-
Pk & Rec Non Rev Oper Fd	85,330	86,319	65,314	106,335
Rainy Day	177,921	54,000	-	231,921
Recorder's Record's Perp. Fund	290,703	69,364	72,164	287,903
Riverboat	208,493	88,873	-	297,366
Surplus Tax	(1,310)	5,170	4,172	(312)
Surveyor's Corner Petu.Fd.	39,686	14,845	26,100	28,431
Tax Sale Redemption	18,919	77,194	63,864	32,249
Tax Sale Surplus	374,501	964,086	609,978	728,609
Guardian Ad Litem Usesf	29,519	12,845	14,683	27,681
Auditors Ineligible Ded Fund	24,101	-	22,127	1,974
County Elected Training Fund	18,523	2,969	3,278	18,214
Parks & Rec Grant Fund	5,091	-	-	5,091
Brown County 911 Grant	172,778	302,449	423,139	52,088
Reassessment - 2015	51,685	105,420	105,038	52,067
Prob Admin. Fees/Sup Adult Svc	10,999	-	-	10,999
Probation Users Fee Juvenile	5,874	740	927	5,687
Alternative Dispute Fee	18,163	800	1,400	17,563
County Users Fee	29,797	10,347	12,607	27,537
Sheriff Sale Administration	49,323	3,620	1,440	51,503
Hwy Safety Plan-OPO DUI Fed Gr	(3,725)	-	121	(3,846)
Court Interpreters	3,356	-	509	2,847
Donations	9,065	33,995	31,750	11,310
2018 Capital Projects Payments	22,426	-	-	22,426
Payroll	5,790	1,929,816	1,948,796	(13,190)
Settlement Fund (2017 1St Yr)	242	22,920,606	22,920,606	242
Oper Levy Freeze Stabilization	549,231	465,740	-	1,014,971
Wheel Tax	-	82,711	81,193	1,518
Surtax Fund	100	648,725	648,730	95
Commercial Veh Excise Tax	1	102,281	102,281	1
Financial Institution Tax	-	59,951	59,951	-
Fines & Forfeitures	465	5,029	5,285	209
Infraction Judgement	222	10,696	9,645	1,273
Special Death Benefits	35	885	475	445
Sales Disclosure - State Share	1,575	5,110	5,190	1,495
Coroners Training & Con't Educ	286	1,740	1,818	208
State Mtg Fees	355	1,623	1,683	295
DLGF Homestead Prop Database	663	-	-	663
Sex & Violent Offender Fund	3,958	960	96	4,822
Child Restraint Violations	25	75	75	25
Forest Restoration Fund	3,653	568	568	3,653
Inheritance Tax	1,852	-	-	1,852
Education Plate Fee Fun	394	131	-	525
Prosecutor IVD PCA Fed Grnt	14,092	9,344	566	22,870
County Gen Incentive Fed Grnt	56,388	6,256	465	62,179
Prosecutor Incentive Fed Grnt	65,812	13,710	5,470	74,052
New Clerk Incentive Fed Grnt	31,608	6,256	5,424	32,440

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

Fund	Cash and Investments 01-01-24	Receipts	Disbursements	Cash and Investments 12-31-24
HEALTH BR CO COMM FOUNDATION	497	-	-	497
Health First Indiana Fund	-	175,168	109,013	66,155
Opioid Restricted Funds	76,041	47,731	-	123,772
Opioid Unrestricted Funds	27,127	111,217	-	138,344
Probation Users Fee Adult	67,972	37,900	33,765	72,107
Jury Pay Fund	28,196	5,186	-	33,382
LIT Economic Devl (EDIT)	48,552	1,352,497	1,401,049	-
COVID-19 COURTS REIM GRNT	(3,156)	-	444	(3,600)
Matching Storm Water Grant	17,125	-	-	17,125
2021 Capital Projects	124,720	-	120,577	4,143
2021 Capital Loan Repayment	172,239	863,628	1,139,927	(104,060)
2024 Capital Projects GO BOND	-	4,000,000	67,500	3,932,500
Probation Application Fee	2,475	-	-	2,475
Public Defender Fund	22,657	5,901	-	28,558
Property Transfer Fee Fund	62,283	13,260	-	75,543
Law Enforcement Ed	9,209	1,831	-	11,040
Drug Abuse Prevention Fd	9,917	11,150	12,935	8,132
SARA Title II	20,677	2,941	18	23,600
Project Income	338	-	-	338
Recorders Redacted Version	10,067	2,969	-	13,036
Np Br Co Public Safety Training	35,056	-	5,572	29,484
Pk & Rec Salt Creek Trail Main	86	769	-	855
Pros. Infraction Deferral	34,658	7,370	11,877	30,151
Urine Drug Screen Fund	714	3,430	3,762	382
Triad	47,659	18,398	33,779	32,278
Local Animal Ordinance	20,917	846	-	21,763
Jail Lease Rental	280,299	563,589	568,000	275,888
Health Ins Trust Fund	11,859	2,112,387	2,069,136	55,110
Local Income Tax - PTR	247,462	2,704,994	2,467,055	485,401
LIT Certified Shares	215,478	7,775,835	7,432,578	558,735
LIT Public Safety	-	1,352,497	1,352,497	-
ANIMAL MANAGEMENT	-	1,535	-	1,535
Sheriffs Service Fees -Retirem	9,574	3,639	-	13,213
Pros Controlled Sub Tax	236	-	-	236
County Child Advocacy Fund	4,293	-	-	4,293
EDC/SBI	30,734	-	-	30,734
Return Of Funds Health Clinic	121,555	-	-	121,555
Prescription Drug Abuse Program	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
Homestead Credit Rebate Fund	35,343	-	-	35,343
IPAC Drug Prosecution Fund	536	-	-	536
Prosecutor's Forfeiture Fund	12,142	-	-	12,142
Redevelopment Commission	228,608	-	-	228,608
Health Smithville Charitable	1	-	-	1
Inmate Incentive Payments	400	-	-	400
Music Center Ticket Fees	173,835	80,128	-	253,963
EMA Donations	3,381	-	3,079	302
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 2024	-	1,353,750	1,323,303	30,447
2016 Debt Repay Road Loan	10,134	-	-	10,134
EMA Performance Grant 97.042	22,000	-	-	22,000
Foster Care-Title IV-E	-	1,351	-	1,351
Health Coop Emerg Response	1,750	-	187	1,563
Rural Transit-ACCESS Brown Co	-	179,664	179,664	-
Bike & Pedestrian Trail Grant	-	20,000	-	20,000
Law Enforcement Training Grant	32,187	14,490	-	46,677
Br Co EMA Fed Grant	(289)	-	653	(942)
Cities Readiness Fed Grnt	25,236	-	-	25,236
EMA Incident Comm Supl. 38517S	(20)	-	-	(20)
EMA MHMP Reimbursement Grant	(14,379)	14,379	-	-
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	12,640	-	56,598
Title III-Fire	4,349	-	-	4,349

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

Fund	Cash and Investments 01-01-24	Receipts	Disbursements	Cash and Investments 12-31-24
EMA Security Task Force Federal	(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	75,946	42,700	-	118,646
Economic Dev Comm-Ober Grant	2,000	-	-	2,000
Economic Dev Planning Fed Grnt	1,800	-	-	1,800
EMS Fed Grnt/COVID 19	13,945	-	-	13,945
Victim Assist Fed Grnt	(34,073)	33,906	44,733	(44,900)
LHM/Tobacco Combnd Fed Grnt	51,807	-	19,932	31,875
Master Tobacco III A Fed Grnt	102,504	-	3,391	99,113
Health Base Grant Fed Grnt #1	(25,483)	12,500	37,963	(50,946)
Cities Readiness VIII Fed Grnt	3,136	15,571	14,055	4,652
Pros Investigator Fed Grnt	(83,276)	17,648	13,401	(79,029)
Health Base Grant Fed Grnt	994	-	-	994
Hlth Bonus Emerg Prep Fed Grnt	29	-	-	29
Immunization - Children - COVID 19	-	17,956	20,283	(2,327)
AMERICAN RESCUE PLAN	601,076	-	419,018	182,058
LATCF	100,000	-	-	100,000
IN PUBLIC ART ACT GRANT 23'	-	6,250	6,250	-
EMA Water Rescue Grant	(453)	-	-	(453)
CHIRP (Sheriffs1137) 2020 GRNT	8,393	14,181	141	22,433
School Resource Officer	(30,817)	60,338	70,908	(41,387)
Sheriff DNR Distribution	782	-	-	782
IN State Opioid Response Grnt	37,794	58,843	49,326	47,311
Stop Arm Violation St Grant	(3,836)	-	12,951	(16,787)
Community Coordination Grant	(181)	-	63,180	(63,361)
BC Recovery and Wellness Grant	4,239	2,428	1,744	4,923
Vaccination COVID-19 Grant	7,402	-	120	7,282
Br Co Lions Club Health Grant	10	-	-	10
Health Support Clinic	8,020	-	-	8,020
Prosecutor St Forfeiture	2,500	-	-	2,500
CARES (HEALTH) GRANT	94,355	-	54,746	39,609
Cities Readiness	62	-	-	62
Cities Readiness II	3,113	-	-	3,113
Homeland Security-LETPP	319	-	-	319
Clerk's Trust	185,572	1,352,523	1,243,999	294,096
SETS Support	3,193	107,346	107,205	3,334
Treasurer Cash Change	500	-	-	500
After Settlement	628,821	797,731	628,821	797,731
Sheriff Drug	14,170	1,900	630	15,440
Sheriff Inmate Trust	-	242,980	242,980	-
Sheriff Inmate Trust/Stellar	6,265	151,500	154,123	3,642
Jail Commissary	74,146	98,998	65,624	107,520
Totals	<u>\$ 16,292,585</u>	<u>\$ 74,960,412</u>	<u>\$ 66,327,467</u>	<u>\$ 24,925,530</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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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 expenses exceeding receipts for the year and reimbursable grants.

Note 8. Holding Corporations

The County has entered into capital leases 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 2024 totaled \$665,638.

The County has entered into 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 2024 totaled \$568,000.

Note 9. Combined Funds

Funds related to the Comm Corr Grant Odd Year and the Project Income funds were reported individually in the prior financial statement but were combined into one fund, the Project Income Comm Corr fund, for the current financial statement.

Funds related to the VA Financial Assist BC Vets, the VA Transportation Network, and the Donations funds were reported individually in the prior financial statement but were combined into one fund, the Donations fund, for the current financial statement.

Funds related to the County Child Advocacy and the Disaster Response Donations funds were reported individually in the prior financial statement but were combined into one fund, the County Child Advocacy fund, for the current financial statement.

OTHER INFORMATION

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	General	Accident Report	City & Town Court Cost	Clerk Record Perp. Fund	Project Income Comm Corr	Comm Transition Prog CC
Cash and investments - beginning	\$ 1,926,813	\$ 26,243	\$ 9,050	\$ 20,638	\$ 120,340	\$ 2,477
Receipts:						
Taxes	8,475,004	-	-	-	-	-
Licenses and permits	74,859	-	-	-	-	-
Intergovernmental receipts	359,511	-	-	-	232,482	-
Charges for services	232,054	-	-	-	-	-
Fines and forfeits	35,254	-	2,759	-	-	-
Other receipts	1,453,860	2,636	-	7,126	89,837	1,250
Total receipts	10,630,542	2,636	2,759	7,126	322,319	1,250
Disbursements:						
Personal services	5,768,494	-	-	-	215,121	-
Supplies	472,541	-	-	-	7,358	-
Other services and charges	1,557,190	-	-	12,367	36,259	-
Debt service - principal and interest	1,257	-	-	-	-	-
Capital outlay	94,000	-	-	1,961	-	-
Other disbursements	1,200,000	-	-	-	-	-
Total disbursements	9,093,482	-	-	14,328	258,738	-
Excess (deficiency) of receipts over (under) disbursements	1,537,060	2,636	2,759	(7,202)	63,581	1,250
Cash and investments - ending	\$ 3,463,873	\$ 28,879	\$ 11,809	\$ 13,436	\$ 183,921	\$ 3,727

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Convention Visitors & Tourism	County Option Dog Tax Fund	BC Prisoner Reimbursement Fund	Covered Bridge Fund	Cumulative Bridge
Cash and investments - beginning	\$ 923,176	\$ 10,130	\$ 19,910	\$ 38,779	\$ 1,597,491
Receipts:					
Taxes	-	-	-	-	462,446
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	36,269
Charges for services	-	-	-	-	40,243
Fines and forfeits	-	-	-	-	-
Other receipts	2,195,292	3,675	61,613	1,850	-
Total receipts	2,195,292	3,675	61,613	1,850	538,958
Disbursements:					
Personal services	-	-	-	-	123,558
Supplies	-	-	-	-	6,064
Other services and charges	842,700	5,735	-	4,650	460,754
Debt service - principal and interest	665,638	-	-	-	-
Capital outlay	-	-	19,000	-	12,549
Other disbursements	-	-	-	-	20,000
Total disbursements	1,508,338	5,735	19,000	4,650	622,925
Excess (deficiency) of receipts over (under) disbursements	686,954	(2,060)	42,613	(2,800)	(83,967)
Cash and investments - ending	\$ 1,610,130	\$ 8,070	\$ 62,523	\$ 35,979	\$ 1,513,524

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Cum Capital Development	Economic Development	Access Enhancement	Extradition Fund County	Firearms-Train.Gun Permit
Cash and investments - beginning	\$ 338,339	\$ 343,529	\$ 605	\$ 764	\$ 17,705
Receipts:					
Taxes	625,994	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	49,096	-	-	-	-
Charges for services	250	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,091	1,366,231	-	-	-
Total receipts	698,431	1,366,231	-	-	-
Disbursements:					
Personal services	144,502	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	235,654	507,497	525	-	5,903
Debt service - principal and interest	12,827	-	-	-	-
Capital outlay	139,300	64,598	-	-	-
Other disbursements	20,000	405,000	-	-	-
Total disbursements	552,283	977,095	525	-	5,903
Excess (deficiency) of receipts over (under) disbursements	146,148	389,136	(525)	-	(5,903)
Cash and investments - ending	\$ 484,487	\$ 732,665	\$ 80	\$ 764	\$ 11,802

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Health	Levy Excess	Local Road & Street	LIT Public Safety Co Share	MVH Restricted
Cash and investments - beginning	\$ 580,635	\$ 132	\$ 867,702	\$ 254,314	\$ 663,005
Receipts:					
Taxes	347,775	-	-	-	-
Licenses and permits	86,337	-	-	-	-
Intergovernmental receipts	32,716	-	-	-	1,081,635
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19	-	384,962	1,315,774	-
Total receipts	466,847	-	384,962	1,315,774	1,081,635
Disbursements:					
Personal services	424,399	-	278,337	-	-
Supplies	8,093	-	-	-	84,008
Other services and charges	34,295	-	20,770	629,069	56,620
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	233,643	218,463	333,334
Other disbursements	100,000	-	60,000	100,000	-
Total disbursements	566,787	-	592,750	947,532	473,962
Excess (deficiency) of receipts over (under) disbursements	(99,940)	-	(207,788)	368,242	607,673
Cash and investments - ending	\$ 480,695	\$ 132	\$ 659,914	\$ 622,556	\$ 1,270,678

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Misdemeanant Fund	Motor Vehicle Highway	Pk & Rec Non Rev Cap'l	Pk & Rec Non Rev Oper Fd	Rainy Day
Cash and investments - beginning	\$ 87,157	\$ 1,670,513	\$ 6,301	\$ 85,330	\$ 177,921
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,769,318	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,551	106,025	-	86,319	54,000
Total receipts	9,551	1,875,343	-	86,319	54,000
Disbursements:					
Personal services	-	529,086	-	14,112	-
Supplies	-	510,498	-	-	-
Other services and charges	-	305,987	6,301	51,202	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	46,872	223,429	-	-	-
Other disbursements	-	100,000	-	-	-
Total disbursements	46,872	1,669,000	6,301	65,314	-
Excess (deficiency) of receipts over (under) disbursements	(37,321)	206,343	(6,301)	21,005	54,000
Cash and investments - ending	\$ 49,836	\$ 1,876,856	\$ -	\$ 106,335	\$ 231,921

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Recorder's Record's Perp. Fund	Riverboat	Surplus Tax	Surveyor's Corner Petu.Fd.	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 290,703	\$ 208,493	\$ (1,310)	\$ 39,686	\$ 18,919	\$ 374,501
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	57,928	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	69,364	30,945	5,170	14,845	77,194	964,086
Total receipts	69,364	88,873	5,170	14,845	77,194	964,086
Disbursements:						
Personal services	24,756	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	47,408	-	4,172	26,100	63,864	609,978
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	72,164	-	4,172	26,100	63,864	609,978
Excess (deficiency) of receipts over (under) disbursements	(2,800)	88,873	998	(11,255)	13,330	354,108
Cash and investments - ending	\$ 287,903	\$ 297,366	\$ (312)	\$ 28,431	\$ 32,249	\$ 728,609

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Guardian Ad Litem Usesf	Auditors Ineligible Ded Fund	County Elected Training Fund	Parks & Rec Grant Fund	Brown County 911 Grant
Cash and investments - beginning	\$ 29,519	\$ 24,101	\$ 18,523	\$ 5,091	\$ 172,778
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	12,795	-	-	-	-
Fines and forfeits	50	-	-	-	-
Other receipts	-	-	2,969	-	302,449
Total receipts	12,845	-	2,969	-	302,449
Disbursements:					
Personal services	-	-	-	-	419,596
Supplies	-	-	-	-	-
Other services and charges	14,683	22,127	3,278	-	1,137
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	2,406
Other disbursements	-	-	-	-	-
Total disbursements	14,683	22,127	3,278	-	423,139
Excess (deficiency) of receipts over (under) disbursements	(1,838)	(22,127)	(309)	-	(120,690)
Cash and investments - ending	\$ 27,681	\$ 1,974	\$ 18,214	\$ 5,091	\$ 52,088

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Reassessment - 2015	Prob Admin. Fees/Sup Adult Svc	Probation Users Fee Juvenile	Alternative Dispute Fee	County Users Fee
Cash and investments - beginning	\$ 51,685	\$ 10,999	\$ 5,874	\$ 18,163	\$ 29,797
Receipts:					
Taxes	97,753	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,667	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	800	10,347
Other receipts	-	-	740	-	-
Total receipts	105,420	-	740	800	10,347
Disbursements:					
Personal services	4,398	-	-	-	-
Supplies	77	-	-	-	3,013
Other services and charges	90,000	-	927	1,400	9,034
Debt service - principal and interest	-	-	-	-	-
Capital outlay	10,563	-	-	-	560
Other disbursements	-	-	-	-	-
Total disbursements	105,038	-	927	1,400	12,607
Excess (deficiency) of receipts over (under) disbursements	382	-	(187)	(600)	(2,260)
Cash and investments - ending	\$ 52,067	\$ 10,999	\$ 5,687	\$ 17,563	\$ 27,537

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Sheriff Sale Administration	Hwy Safety Plan-OPO DUI Fed Gr	Court Interpreters	Donations	2018 Capital Projects Payments
Cash and investments - beginning	\$ 49,323	\$ (3,725)	\$ 3,356	\$ 9,065	\$ 22,426
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,620	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	33,995	-
Total receipts	3,620	-	-	33,995	-
Disbursements:					
Personal services	-	121	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,440	-	509	31,750	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,440	121	509	31,750	-
Excess (deficiency) of receipts over (under) disbursements	2,180	(121)	(509)	2,245	-
Cash and investments - ending	\$ 51,503	\$ (3,846)	\$ 2,847	\$ 11,310	\$ 22,426

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Payroll	Settlement Fund (2017 1St Yr)	Oper Levy Freeze Stabilization	Wheel Tax	Surtax Fund	Commercial Veh Excise Tax
Cash and investments - beginning	\$ 5,790	\$ 242	\$ 549,231	\$ -	\$ 100	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,929,816	22,920,606	465,740	82,711	648,725	102,281
Total receipts	1,929,816	22,920,606	465,740	82,711	648,725	102,281
Disbursements:						
Personal services	1,931,788	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,335	-	-	81,193	648,730	547
Debt service - principal and interest	-	5,439,502	-	-	-	4,484
Capital outlay	-	6,201,917	-	-	-	2,926
Other disbursements	14,673	11,279,187	-	-	-	94,324
Total disbursements	1,948,796	22,920,606	-	81,193	648,730	102,281
Excess (deficiency) of receipts over (under) disbursements	(18,980)	-	465,740	1,518	(5)	-
Cash and investments - ending	\$ (13,190)	\$ 242	\$ 1,014,971	\$ 1,518	\$ 95	\$ 1

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefits	Sales Disclosure - State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ -	\$ 465	\$ 222	\$ 35	\$ 1,575	\$ 286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,740
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	340	5,110	-
Fines and forfeits	-	-	-	545	-	-
Other receipts	59,951	5,029	10,696	-	-	-
Total receipts	59,951	5,029	10,696	885	5,110	1,740
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	266	5,285	9,645	475	5,190	1,818
Debt service - principal and interest	2,182	-	-	-	-	-
Capital outlay	1,424	-	-	-	-	-
Other disbursements	56,079	-	-	-	-	-
Total disbursements	59,951	5,285	9,645	475	5,190	1,818
Excess (deficiency) of receipts over (under) disbursements	-	(256)	1,051	410	(80)	(78)
Cash and investments - ending	\$ -	\$ 209	\$ 1,273	\$ 445	\$ 1,495	\$ 208

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	State Mtg Fees	DLGF Homestead Prop Database	Sex & Violent Offender Fund	Child Restraint Violations	Forest Restoration Fund	Inheritance Tax
Cash and investments - beginning	\$ 355	\$ 663	\$ 3,958	\$ 25	\$ 3,653	\$ 1,852
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,623	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	960	75	568	-
Total receipts	1,623	-	960	75	568	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,683	-	96	75	568	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,683	-	96	75	568	-
Excess (deficiency) of receipts over (under) disbursements	(60)	-	864	-	-	-
Cash and investments - ending	\$ 295	\$ 663	\$ 4,822	\$ 25	\$ 3,653	\$ 1,852

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Education Plate Fee Fun	Prosecutor IVD PCA Fed Grnt	County Gen Incentive Fed Grnt	Prosecutor Incentive Fed Grnt	New Clerk Incentive Fed Grnt
Cash and investments - beginning	\$ 394	\$ 14,092	\$ 56,388	\$ 65,812	\$ 31,608
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,710	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	131	9,344	6,256	-	6,256
Total receipts	131	9,344	6,256	13,710	6,256
Disbursements:					
Personal services	-	-	-	5,470	-
Supplies	-	-	-	-	-
Other services and charges	-	566	465	-	5,424
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	566	465	5,470	5,424
Excess (deficiency) of receipts over (under) disbursements	131	8,778	5,791	8,240	832
Cash and investments - ending	\$ 525	\$ 22,870	\$ 62,179	\$ 74,052	\$ 32,440

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	HEALTH BR CO COMM FOUNDATION	Health First Indiana Fund	Opioid Restricted Funds	Opioid Unrestricted Funds	Probation Users Fee Adult
Cash and investments - beginning	\$ 497	\$ -	\$ 76,041	\$ 27,127	\$ 67,972
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	175,168	47,731	111,217	37,900
Total receipts	-	175,168	47,731	111,217	37,900
Disbursements:					
Personal services	-	67,381	-	-	30,011
Supplies	-	1,655	-	-	-
Other services and charges	-	34,980	-	-	3,754
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,997	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	109,013	-	-	33,765
Excess (deficiency) of receipts over (under) disbursements	-	66,155	47,731	111,217	4,135
Cash and investments - ending	\$ 497	\$ 66,155	\$ 123,772	\$ 138,344	\$ 72,107

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Jury Pay Fund	LIT Economic Devl (EDIT)	COVID-19 COURTS REIM GRNT	Matching Storm Water Grant	2021 Capital Projects	2021 Capital Loan Repayment
Cash and investments - beginning	\$ 28,196	\$ 48,552	\$ (3,156)	\$ 17,125	\$ 124,720	\$ 172,239
Receipts:						
Taxes	-	-	-	-	-	800,821
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	62,807
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,186	1,352,497	-	-	-	-
Total receipts	5,186	1,352,497	-	-	-	863,628
Disbursements:						
Personal services	-	1,295,270	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	444	-	-	118,064
Debt service - principal and interest	-	-	-	-	-	1,021,863
Capital outlay	-	-	-	-	120,577	-
Other disbursements	-	105,779	-	-	-	-
Total disbursements	-	1,401,049	444	-	120,577	1,139,927
Excess (deficiency) of receipts over (under) disbursements	5,186	(48,552)	(444)	-	(120,577)	(276,299)
Cash and investments - ending	\$ 33,382	\$ -	\$ (3,600)	\$ 17,125	\$ 4,143	\$ (104,060)

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	2024 Capital Projects GO BOND	Probation Application Fee	Public Defender Fund	Property Transfer Fee Fund	Law Enforcement Ed	Drug Abuse Prevention Fd
Cash and investments - beginning	\$ -	\$ 2,475	\$ 22,657	\$ 62,283	\$ 9,209	\$ 9,917
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	5,901	-	-	-
Other receipts	4,000,000	-	-	13,260	1,831	11,150
Total receipts	4,000,000	-	5,901	13,260	1,831	11,150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	67,500	-	-	-	-	12,935
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	67,500	-	-	-	-	12,935
Excess (deficiency) of receipts over (under) disbursements	3,932,500	-	5,901	13,260	1,831	(1,785)
Cash and investments - ending	\$ 3,932,500	\$ 2,475	\$ 28,558	\$ 75,543	\$ 11,040	\$ 8,132

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	SARA Title II	Project Income	Recorders Redacted Version	Np Br Co Public Safety Training	Pk & Rec Salt Creek Trail Main
Cash and investments - beginning	\$ 20,677	\$ 338	\$ 10,067	\$ 35,056	\$ 86
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,941	-	2,969	-	769
Total receipts	2,941	-	2,969	-	769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	18	-	-	5,572	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18	-	-	5,572	-
Excess (deficiency) of receipts over (under) disbursements	2,923	-	2,969	(5,572)	769
Cash and investments - ending	\$ 23,600	\$ 338	\$ 13,036	\$ 29,484	\$ 855

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Pros. Infraction Deferral	Urine Drug Screen Fund	Triad	Local Animal Ordinance	Jail Lease Rental	Health Ins Trust Fund
Cash and investments - beginning	\$ 34,658	\$ 714	\$ 47,659	\$ 20,917	\$ 280,299	\$ 11,859
Receipts:						
Taxes	-	-	-	-	522,602	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,987	-
Charges for services	7,370	-	-	-	-	-
Fines and forfeits	-	-	-	846	-	-
Other receipts	-	3,430	18,398	-	-	2,112,387
Total receipts	7,370	3,430	18,398	846	563,589	2,112,387
Disbursements:						
Personal services	11,877	-	-	-	-	144,014
Supplies	-	-	-	-	-	-
Other services and charges	-	3,762	33,779	-	-	1,925,122
Debt service - principal and interest	-	-	-	-	568,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,877	3,762	33,779	-	568,000	2,069,136
Excess (deficiency) of receipts over (under) disbursements	(4,507)	(332)	(15,381)	846	(4,411)	43,251
Cash and investments - ending	\$ 30,151	\$ 382	\$ 32,278	\$ 21,763	\$ 275,888	\$ 55,110

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Local Income Tax - PTR	LIT Certified Shares	LIT Public Safety	ANIMAL MANAGEMENT	Sheriffs Service Fees -Retirem
Cash and investments - beginning	\$ 247,462	\$ 215,478	\$ -	\$ -	\$ 9,574
Receipts:					
Taxes	-	6,628,169	1,164,157	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,639
Other receipts	2,704,994	1,147,666	188,340	1,535	-
Total receipts	2,704,994	7,775,835	1,352,497	1,535	3,639
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,467,055	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,432,578	1,352,497	-	-
Total disbursements	2,467,055	7,432,578	1,352,497	-	-
Excess (deficiency) of receipts over (under) disbursements	237,939	343,257	-	1,535	3,639
Cash and investments - ending	\$ 485,401	\$ 558,735	\$ -	\$ 1,535	\$ 13,213

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Pros Controlled Sub Tax	County Child Advocacy Fund	EDC/SBI	Return Of Funds Health Clinic	Prescription Drug Abuse Program	P & Z Project
Cash and investments - beginning	\$ 236	\$ 4,293	\$ 30,734	\$ 121,555	\$ 500	\$ 10,000
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 (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 236	\$ 4,293	\$ 30,734	\$ 121,555	\$ 500	\$ 10,000

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Juvenile AC Ability Grant	Loan-Road Improvement Fund	4-H Fair Const Loan	Homestead Credit Rebate Fund	IPAC Drug Prosecution Fund	Prosecutor's Forfeiture Fund
Cash and investments - beginning	\$ 593	\$ 39,480	\$ 165	\$ 35,343	\$ 536	\$ 12,142
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 (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 593	\$ 39,480	\$ 165	\$ 35,343	\$ 536	\$ 12,142

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Redevelopment Commission	Health Smithville Charitable	Inmate Incentive Payments	Music Center Ticket Fees	EMA Donations
Cash and investments - beginning	\$ 228,608	\$ 1	\$ 400	\$ 173,835	\$ 3,381
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	80,128	-
Total receipts	-	-	-	80,128	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	3,079
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	3,079
Excess (deficiency) of receipts over (under) disbursements	-	-	-	80,128	(3,079)
Cash and investments - ending	\$ 228,608	\$ 1	\$ 400	\$ 253,963	\$ 302

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	INDOT COMM CROSSING 2020	HCI Program Pathway Project	Br Co Domestic Violence Task	INDOT COMM CROSSING 2024	2016 Debt Repay Road Loan	EMA Performance Grant 97,042
Cash and investments - beginning	\$ 92,439	\$ 8,469	\$ 824	\$ -	\$ 10,134	\$ 22,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,353,750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	1,353,750	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	92,439	-	-	1,323,303	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	92,439	-	-	1,323,303	-	-
Excess (deficiency) of receipts over (under) disbursements	(92,439)	-	-	30,447	-	-
Cash and investments - ending	\$ -	\$ 8,469	\$ 824	\$ 30,447	\$ 10,134	\$ 22,000

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Foster Care-Title IV-E	Health Coop Emerg Response	Rural Transit-ACCESS Brown Co	Bike & Pedestrian Trail Grant	Law Enforcement Training Grant
Cash and investments - beginning	\$ -	\$ 1,750	\$ -	\$ -	\$ 32,187
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,351	-	179,664	20,000	14,490
Total receipts	1,351	-	179,664	20,000	14,490
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	187	179,664	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	187	179,664	-	-
Excess (deficiency) of receipts over (under) disbursements	1,351	(187)	-	20,000	14,490
Cash and investments - ending	\$ 1,351	\$ 1,563	\$ -	\$ 20,000	\$ 46,677

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Br Co EMA Fed Grant	Cities Readiness Fed Grnt	EMA Incident Comm Supl. 38517S	EMA MHMP Reimbursement Grant	Prosecutor Fed Forfeiture
Cash and investments - beginning	\$ (289)	\$ 25,236	\$ (20)	\$ (14,379)	\$ 506
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,379	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	14,379	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	653	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	653	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(653)	-	-	14,379	-
Cash and investments - ending	<u>\$ (942)</u>	<u>\$ 25,236</u>	<u>\$ (20)</u>	<u>\$ -</u>	<u>\$ 506</u>

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	Owner Occupied Rehab Fed Grant	Title III HAVA Fed Grant	Title III Sec 101	Title III-Fire	EMA Security Task Force Federal	Public Health Coord Fed Grnt
Cash and investments - beginning	\$ 4,198	\$ 9,729	\$ 43,958	\$ 4,349	\$ (3)	\$ 286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,640	-	-	-
Total receipts	-	-	12,640	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	12,640	-	-	-
Cash and investments - ending	\$ 4,198	\$ 9,729	\$ 56,598	\$ 4,349	\$ (3)	\$ 286

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	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	Economic Dev Comm-Ober Grant
Cash and investments - beginning	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 75,946	\$ 2,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	42,700	-
Total receipts	-	-	-	-	42,700	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	42,700	-
Cash and investments - ending	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 118,646	\$ 2,000

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Economic Dev Planning Fed Grnt	EMS Fed Grnt/COVID 19	Victim Assist Fed Grnt	LHM/Tobacco Combnd Fed Grnt	Master Tobacco III A Fed Grnt	Health Base Grant Fed Grnt #1
Cash and investments - beginning	\$ 1,800	\$ 13,945	\$ (34,073)	\$ 51,807	\$ 102,504	\$ (25,483)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	33,906	-	-	12,500
Total receipts	-	-	33,906	-	-	12,500
Disbursements:						
Personal services	-	-	44,207	19,713	-	37,963
Supplies	-	-	-	219	224	-
Other services and charges	-	-	526	-	3,167	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	44,733	19,932	3,391	37,963
Excess (deficiency) of receipts over (under) disbursements	-	-	(10,827)	(19,932)	(3,391)	(25,463)
Cash and investments - ending	\$ 1,800	\$ 13,945	\$ (44,900)	\$ 31,875	\$ 99,113	\$ (50,946)

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Cities Readiness VIII Fed Grnt	Pros Investigator Fed Grnt	Health Base Grant Fed Grnt	Hlth Bonus Emerg Prep Fed Grnt	Immunization - Children - COVID 19	AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ 3,136	\$ (83,276)	\$ 994	\$ 29	\$ -	\$ 601,076
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,571	17,648	-	-	17,956	-
Total receipts	15,571	17,648	-	-	17,956	-
Disbursements:						
Personal services	-	13,185	-	-	2,059	480
Supplies	-	-	-	-	2,576	-
Other services and charges	805	216	-	-	13,333	119,718
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	13,250	-	-	-	2,315	293,820
Other disbursements	-	-	-	-	-	5,000
Total disbursements	14,055	13,401	-	-	20,283	419,018
Excess (deficiency) of receipts over (under) disbursements	1,516	4,247	-	-	(2,327)	(419,018)
Cash and investments - ending	\$ 4,652	\$ (79,029)	\$ 994	\$ 29	\$ (2,327)	\$ 182,058

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	LATCF	IN PUBLIC ART ACT GRANT 23'	EMA Water Rescue Grant	CHIRP (Sheriff's 1137) 2020 GRNT	School Resource Officer	Sheriff DNR Distribution
Cash and investments - beginning	\$ 100,000	\$ -	\$ (453)	\$ 8,393	\$ (30,817)	\$ 782
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,250	-	14,181	60,338	-
Total receipts	-	6,250	-	14,181	60,338	-
Disbursements:						
Personal services	-	-	-	141	70,908	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,250	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	6,250	-	141	70,908	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	14,040	(10,570)	-
Cash and investments - ending	\$ 100,000	\$ -	\$ (453)	\$ 22,433	\$ (41,387)	\$ 782

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2024

	IN State Opioid Response Grnt	Stop Arm Violation St Grant	Community Coordination Grant	BC Recovery and Wellness Grant	Vaccination COVID-19 Grant	Br Co Lions Club Health Grant
Cash and investments - beginning	\$ 37,794	\$ (3,836)	\$ (181)	\$ 4,239	\$ 7,402	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	58,843	-	-	2,428	-	-
Total receipts	58,843	-	-	2,428	-	-
Disbursements:						
Personal services	49,326	12,951	63,180	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,744	120	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	49,326	12,951	63,180	1,744	120	-
Excess (deficiency) of receipts over (under) disbursements	9,517	(12,951)	(63,180)	684	(120)	-
Cash and investments - ending	\$ 47,311	\$ (16,787)	\$ (63,361)	\$ 4,923	\$ 7,282	\$ 10

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Health Support Clinic	Prosecutor St Forfeiture	CARES (HEALTH) GRANT	Cities Readiness	Cities Readiness II
Cash and investments - beginning	\$ 8,020	\$ 2,500	\$ 94,355	\$ 62	\$ 3,113
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,768	-	-
Other services and charges	-	-	1,986	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	50,992	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	54,746	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(54,746)	-	-
Cash and investments - ending	\$ 8,020	\$ 2,500	\$ 39,609	\$ 62	\$ 3,113

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Homeland Security-LETPP	Clerk's Trust	ISETS Support	Treasurer Cash Change	After Settlement
Cash and investments - beginning	\$ 319	\$ 185,572	\$ 3,193	\$ 500	\$ 628,821
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,352,523	107,346	-	797,731
Total receipts	-	1,352,523	107,346	-	797,731
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,243,999	107,205	-	628,821
Total disbursements	-	1,243,999	107,205	-	628,821
Excess (deficiency) of receipts over (under) disbursements	-	108,524	141	-	168,910
Cash and investments - ending	\$ 319	\$ 294,096	\$ 3,334	\$ 500	\$ 797,731

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2024

	Sheriff Drug	Sheriff Inmate Trust	Sheriff Inmate Trust/Stellar	Jail Commissary	Totals
Cash and investments - beginning	\$ 14,170	\$ -	\$ 6,265	\$ 74,146	\$ 16,292,585
Receipts:					
Taxes	-	-	-	-	19,124,721
Licenses and permits	-	-	-	-	162,936
Intergovernmental receipts	-	-	-	-	5,112,255
Charges for services	-	-	-	-	303,405
Fines and forfeits	-	-	-	-	60,141
Other receipts	1,900	242,980	151,500	98,998	50,196,954
Total receipts	1,900	242,980	151,500	98,998	74,960,412
Disbursements:					
Personal services	-	-	-	-	11,746,404
Supplies	-	-	-	-	1,098,094
Other services and charges	-	-	-	-	11,470,079
Debt service - principal and interest	-	-	-	-	7,715,753
Capital outlay	-	-	-	-	9,508,638
Other disbursements	630	242,980	154,123	65,624	24,788,499
Total disbursements	630	242,980	154,123	65,624	66,327,467
Excess (deficiency) of receipts over (under) disbursements	1,270	-	(2,623)	33,374	8,632,945
Cash and investments - ending	\$ 15,440	\$ -	\$ 3,642	\$ 107,520	\$ 24,925,530

BROWN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brown County Maple Leaf Building Corporation	cost of design construction equipping and furnishing of a new music venue	\$ 544,000	12/28/17	06/28/49
Brown County Maple Leaf Building Corporation	cost of design construction equipping and furnishing of a new music venue	211,600	02/08/18	06/28/49
Brown County Jail Building Corporation	Pay for new Jail/Law Enforcement Building	559,000	01/06/21	01/15/30
AT&T Capital Service Inc	E911 Service Lease	38,984	01/01/17	01/01/27
Pitney Bowes	Postage Machine Lease	4,051	07/30/21	10/29/26
Toshiba Business Solution	Toshiba e-Studio4518A Lease	1,257	01/18/22	01/18/27
Municipal Asset Management, INC	Hardware and Software Product Lease	29,522	03/01/20	03/01/26
GFC Leasing	Copier and Printer Lease	14,517	11/29/22	11/29/25
RBM Consulting LLC	Election Service Lease	95,190	02/04/20	03/01/26
Business Radio Licensing	FCC License 10 Yr Lease	125	12/12/24	12/08/34
Lieberman Technologies LLC	Cash Book Software Lease	7,625	01/01/08	01/01/26
Total governmental activities		<u>1,505,871</u>		
Total of annual lease payments		<u>\$ 1,505,871</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General obligation bonds	General Obligation Bonds Series 2024		\$ 4,000,000	\$ 910,000
Total governmental activities			<u>4,000,000</u>	<u>910,000</u>
Totals			<u>\$ 4,000,000</u>	<u>\$ 910,000</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/>.