

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

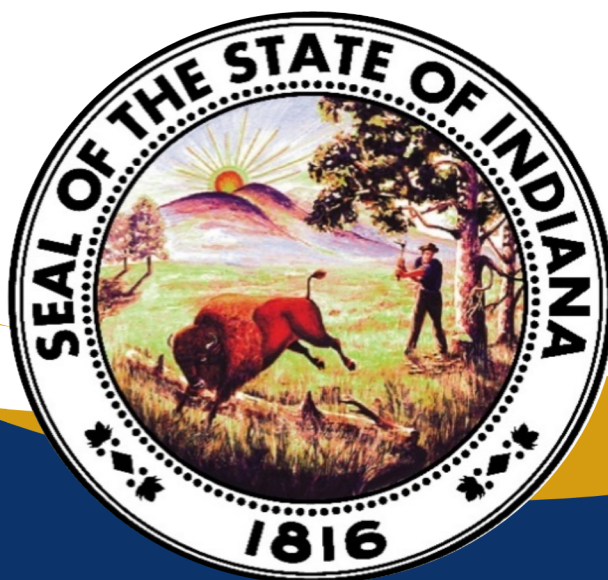
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
12/10/2024



## 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 .....	18-49
Schedule of Payables and Receivables .....	50
Schedule of Leases and Debt .....	51
Other Reports .....	52

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-23 to 12-31-24
County Treasurer	Andrea A. Bond	01-01-23 to 12-31-24
Clerk of the Circuit Court	Pearlette Banks	01-01-23 to 12-31-24
County Sheriff	Brad Stogsdill	01-01-23 to 12-31-24
County Recorder	Mary E. Smith	01-01-23 to 12-31-24
President of the Board of County Commissioners	Jerry Lee Pittman	01-01-23 to 12-31-24
President of the County Council	Gary Huett	01-01-23 to 12-31-24



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](http://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, 2023, 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, 2023, 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, 2023, 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, 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

November 21, 2024



## 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 1,442,747	\$ 9,809,932	\$ 9,325,866	\$ 1,926,813
Accident Report	24,035	2,208	-	26,243
City & Town Court Cost	6,068	2,982	-	9,050
Clerk Record Perp. Fund	12,472	8,654	488	20,638
Comm Corr Grant even year	351	161,266	41,277	120,340
Comm Transition Prog CC	2,451	1,175	1,149	2,477
Convention Visitors & Tourism	433,634	1,937,680	1,448,138	923,176
County Option Dog Tax Fund	15,767	5,730	11,367	10,130
BC Prisoner Reimbursement Fund	19,910	-	-	19,910
Covered Bridge Fund	36,929	1,850	-	38,779
Cumulative Bridge	1,268,352	485,901	156,762	1,597,491
Cum Capital Development	173,404	653,209	488,274	338,339
Economic Development	274,423	970,936	901,830	343,529
Access Enhancement	605	-	-	605
Extradition Fund County	764	-	-	764
Firearms-Train.Gun Permit	17,705	-	-	17,705
Health	555,592	1,026,485	1,001,442	580,635
Levy Excess	132	-	-	132
Local Road & Street	736,539	377,574	246,411	867,702
LIT Public Safety Co Share	285,982	1,015,235	1,046,903	254,314
MVH Restricted	797,103	1,060,249	1,194,347	663,005
Misdemeanant Fund	77,606	9,551	-	87,157
Motor Vehicle Highway	1,712,027	1,854,858	1,896,372	1,670,513
Pk & Rec Non Rev Cap'l	8,246	10,000	11,945	6,301
Pk & Rec Non Rev Oper Fd	77,606	90,835	83,111	85,330
Rainy Day	177,921	-	-	177,921
Recorder's Record's Perp. Fund	282,184	71,395	62,876	290,703
Riverboat	171,815	88,217	51,539	208,493
Surplus Tax	9	1,658	2,977	(1,310)
Surveyor's Corner Petu.Fd.	52,516	15,545	28,375	39,686
Tax Sale Redemption	8,780	60,139	50,000	18,919
Tax Sale Surplus	394,770	387,603	407,872	374,501
Guardian Ad Litem Usesf	36,688	9,502	16,671	29,519
Auditors Ineligible Ded Fund	15,161	14,618	5,678	24,101
County Elected Training Fund	21,308	3,109	5,894	18,523
Parks & Rec Grant Fund	5,091	-	-	5,091
Brown County 911 Grant	217,983	331,210	376,415	172,778
Reassessment - 2015	37,410	116,632	102,357	51,685
Prob Admin. Fees/Sup Adult Svc	10,999	-	-	10,999
Probation Users Fee Juvenile	5,225	1,525	876	5,874
Alternative Dispute Fee	17,733	1,280	850	18,163
County Users Fee	30,283	13,483	13,969	29,797
Sheriff Sale Administration	47,158	5,365	3,200	49,323
Hwy Safety Plan-OPO DUI Fed Gr	(2,252)	-	1,473	(3,725)
Court Interpreters	3,706	-	350	3,356
VA Transportation Network	934	1,255	-	2,189
2018 Capital Projects Payments	22,426	-	-	22,426
Payroll	26,214	1,823,754	1,844,178	5,790
Settlement Fund (2017 1St Yr)	242	22,605,313	22,605,313	242
LIT Prop Tax Oper Levies	296,175	390,315	686,490	-
Oper Levy Freeze Stabilization	782,811	(156,307)	77,272	549,232
Wheel Tax	-	78,274	78,274	-
Surtax Fund	100	653,574	653,574	100
Commercial Veh Excise Tax	-	103,748	103,747	1
Financial Institution Tax	-	72,537	72,537	-
Fines & Forfeitures	832	4,816	5,183	465
Infraction Judgement	5,402	9,987	15,167	222
Special Death Benefits	1,276	490	1,731	35
Sales Disclosure-State Share	4,745	5,230	8,400	1,575
Coroners Training & Con't Educ	1,404	1,672	2,790	286
State Mtg Fees	1,360	1,733	2,738	355
DLGF Homestead Prop Database	663	-	-	663
Sex & Violent Offender Fund	3,014	1,055	111	3,958
Child Restraint Violations	-	25	-	25
Forest Restoration Fund	-	3,653	-	3,653
Inheritance Tax	1,852	-	-	1,852
Education Plate Fee Fun	244	150	-	394
Prosecutor IVD PCA Fed Grnt	944	13,469	321	14,092
County Gen Incentive Fed Grnt	49,796	6,592	-	56,388
Prosecutor Incentive Fed Grnt	65,980	9,913	10,081	65,812
New Clerk Incentive Fed Grnt	30,669	6,592	5,653	31,608
HEALTH BR CO COMM FOUNDATION	628	-	131	497

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Opioid Restricted Funds	70,625	5,416	-	76,041
Opioid Unrestricted Funds	30,268	16,859	20,000	27,127
Probation Users Fee Adult	51,909	51,013	34,950	67,972
Jury Pay Fund	29,129	2,852	3,785	28,196
LIT Economic Devl (Edit)	86,420	1,227,684	1,265,552	48,552
COVID-19 COURTS REIM GRNT	(3,156)	-	-	(3,156)
Matching Storm Water Grant	17,125	-	-	17,125
2021 Capital Projects	683,051	-	558,331	124,720
2021 Capital Loan Repayment	167,509	1,026,010	1,021,280	172,239
Probation Application Fee	2,475	-	-	2,475
Public Defender Fund	15,199	7,458	-	22,657
Property Transfer Fee Fund	50,673	11,610	-	62,283
Law Enforcement Ed	8,066	1,143	-	9,209
Drug Abuse Prevention Fd	22,926	10,937	23,946	9,917
Sara Title II	17,716	2,976	15	20,677
Project Income	104,651	38,872	143,184	339
Recorders Redacted Version	6,963	3,109	5	10,067
Np Br Co Public Safety Training	29,351	10,000	4,295	35,056
Pk & Rec Salt Creek Trail Main	380	706	1,000	86
Pros. Infraction Deferral	30,505	16,059	11,906	34,658
Urine Drug Screen Fund	45	5,236	4,567	714
Triad	35,206	16,987	4,534	47,659
Local Animal Ordinance	19,642	1,275	-	20,917
Jail Lease Rental	76,864	770,435	567,000	280,299
Health Ins Trust Fund	(586,253)	2,766,614	2,168,502	11,859
Local Income Tax - PTR	38,518	2,455,370	2,246,426	247,462
LIT Certified Shares	268,413	7,458,183	7,511,118	215,478
LIT Public Safety	86,420	1,227,684	1,314,104	-
Sheriffs Service Fees -Retirem	4,905	4,669	-	9,574
Pros Controlled Sub Tax	236	-	-	236
HSC 07 Pay 08 (CAGIT)	23,673	-	23,673	-
County Child Advocacy Fund	927	-	-	927
EDC/SBI	30,638	96	-	30,734
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	1,809	-	12,142
Redevelopment Commission	228,608	-	-	228,608
Health Smithville Charitable	1	-	-	1
Inmate Incentive Payments	400	-	-	400
Music Center Ticket Fees	82,145	91,690	-	173,835
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 2023	-	1,000,000	1,000,000	-
2016 Debt Repay Road Loan	10,134	-	-	10,134
EMA Performance Grant 97.042	-	22,000	-	22,000
Health Coop Emerg Response	750	1,000	-	1,750
Rural Transit-ACCESS Brown Co	-	111,700	111,700	-
Law Enforcement Training Grant	17,697	14,490	-	32,187
Br Co EMA Fed Grant	3,514	-	3,803	(289)
Cities Readiness Fed Grnt	6,224	23,936	4,924	25,236
EMA Incident Comm Supl. 38517S	(20)	-	-	(20)
EMA MHMP Reimbursement Grant	(13,795)	-	584	(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	-	-	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

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Salt Crk Tr INDOT Ph1 Fed Grnt	1,840	-	-	1,840
Salt Crk Tr Dnr Fed Grnt	632,090	38,033	594,177	75,946
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	(37,630)	45,140	41,583	(34,073)
LHM/Tobaccoii Combined Fed Grnt	38,032	33,139	19,364	51,807
Master Tobacco III A Fed Grnt	92,321	14,849	4,666	102,504
Health Base Grant Fed Grnt #1	(6,711)	12,500	31,272	(25,483)
Cities Readiness VIII Fed Grnt	3,384	-	248	3,136
Pros Investigator Fed Grnt	(92,318)	60,918	51,876	(83,276)
Health Base Grant Fed Grnt	994	-	-	994
Hlth Bonus Emerg Prep Fed Grnt	28	-	-	28
AMERICAN RESCUE PLAN	1,832,352	-	1,231,277	601,075
LATCF	-	100,000	-	100,000
IN PUBLIC ART ACT GRANT 23'	-	18,750	18,750	-
EMA Water Rescue Grant	(453)	-	-	(453)
CHIRP (Sheriff's1137)2020 GRNT	5,269	6,986	3,862	8,393
School Resource Officer	(38,565)	68,989	61,241	(30,817)
Sheriff Dnr Distribution	999	-	217	782
IN State Opioid Response Grnt	64,253	14,451	40,910	37,794
Stop Arm Violation St Grant	37,366	24,932	66,134	(3,836)
Community Coordination Grant	21,375	28,000	49,556	(181)
BC Recovery and Wellness Grant	-	7,261	3,021	4,240
Vaccination Covid-19 Grant	15,403	-	8,001	7,402
Br Co Lions Club Health Grant	-	502	492	10
Court Reform State Grant	-	24,747	24,747	-
Health Support Clinic	8,020	-	-	8,020
Prosecutor St Forfeiture	2,500	-	-	2,500
CARES (HEALTH) GRANT	101,064	-	6,709	94,355
Cities Readiness	62	-	-	62
Cities Readiness II	3,113	-	-	3,113
Homeland Security-LETPP	319	-	-	319
Clerk's Trust	232,153	1,124,772	1,171,353	185,572
ISETS Support	3,397	109,921	110,125	3,193
Treasurer Cash Change	500	-	-	500
After Settlement Collections	616,215	628,821	616,215	628,821
Sheriff Drug Fund	14,661	1,995	2,486	14,170
Sheriff Inmate Trust	397	16,013	16,410	-
Sheriff Inmate Trust/Stellar	-	73,907	67,642	6,265
Jail Commissary	56,711	59,459	42,024	74,146
Comm Corr Grant odd year	-	116,259	115,891	368
Disaster Response Donations	3,366	-	-	3,366
VA Financial Assist BC Vets	507	8,905	2,536	6,876
Comm Corr Grants Odd Year	-	113,558	113,925	(367)
Totals	<u>\$ 16,615,112</u>	<u>\$ 67,404,116</u>	<u>\$ 67,726,641</u>	<u>\$ 16,292,587</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.

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

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. Negative Receipts**

The financial statement contains some receipts which appear as negative entries. This is a result of a 2022 receipt being voided and reversed in 2023. There was not enough receipt activity in the fund during 2023 to offset the voided receipt correction.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants for which the reimbursements had not been received by December 31, 2023. Additionally, there was an overpayment of disbursements exceeding receipts, and a correction not made by December 31, 2023. These deficits are to be repaid from future receipts or transfers.

**Note 9. 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 2023 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 the 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 2023 totaled \$567,000.

**Note 10. Combined Funds**

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

OTHER INFORMATION

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	General	Accident Report	City & Town Court Cost	Clerk Record Perp. Fund	Comm Corr Grant even year	Comm Transition Prog CC
Cash and investments - beginning	\$ 1,442,747	\$ 24,035	\$ 6,068	\$ 12,472	\$ 351	\$ 2,451
Receipts:						
Taxes	7,206,829	-	-	-	-	-
Licenses and permits	79,713	-	-	-	-	-
Intergovernmental receipts	491,375	-	-	-	-	-
Charges for services	270,678	-	-	-	-	-
Fines and forfeits	39,656	-	2,982	-	-	-
Other receipts	1,721,681	2,208	-	8,654	161,266	1,175
Total receipts	9,809,932	2,208	2,982	8,654	161,266	1,175
Disbursements:						
Personal services	5,957,590	-	-	-	813	-
Supplies	401,258	-	-	-	508	-
Other services and charges	1,481,035	-	-	488	4,494	1,149
Debt service - principal and interest	1,263	-	-	-	-	-
Capital outlay	57,057	-	-	-	35,462	-
Other disbursements	1,427,663	-	-	-	-	-
Total disbursements	9,325,866	-	-	488	41,277	1,149
Excess (deficiency) of receipts over (under) disbursements	484,066	2,208	2,982	8,166	119,989	26
Cash and investments - ending	\$ 1,926,813	\$ 26,243	\$ 9,050	\$ 20,638	\$ 120,340	\$ 2,477

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Convention Visitors & Tourism	County Option Dog Tax Fund	BC Prisoner Reimbursement Fund	Covered Bridge Fund	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 433,634	\$ 15,767	\$ 19,910	\$ 36,929	\$ 1,268,352	\$ 173,404
Receipts:						
Taxes	-	-	-	-	427,804	582,529
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	50,545	64,586
Charges for services	-	-	-	-	7,552	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,937,680	5,730	-	1,850	-	6,094
Total receipts	1,937,680	5,730	-	1,850	485,901	653,209
Disbursements:						
Personal services	-	-	-	-	79,676	155,766
Supplies	-	-	-	-	7,339	-
Other services and charges	782,500	11,367	-	-	69,747	199,869
Debt service - principal and interest	665,638	-	-	-	-	-
Capital outlay	-	-	-	-	-	132,639
Other disbursements	-	-	-	-	-	-
Total disbursements	1,448,138	11,367	-	-	156,762	488,274
Excess (deficiency) of receipts over (under) disbursements	489,542	(5,637)	-	1,850	329,139	164,935
Cash and investments - ending	\$ 923,176	\$ 10,130	\$ 19,910	\$ 38,779	\$ 1,597,491	\$ 338,339

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	<u>Economic Development</u>	<u>Access Enhancement</u>	<u>Extradition Fund County</u>	<u>Firearms-Train.Gun Permit</u>	<u>Health</u>	<u>Levy Excess</u>
Cash and investments - beginning	\$ 274,423	\$ 605	\$ 764	\$ 17,705	\$ 555,592	\$ 132
Receipts:						
Taxes	-	-	-	-	509,125	-
Licenses and permits	-	-	-	-	79,447	-
Intergovernmental receipts	-	-	-	-	56,174	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	970,936	-	-	-	381,739	-
Total receipts	<u>970,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,026,485</u>	<u>-</u>
Disbursements:						
Personal services	120,000	-	-	-	514,783	-
Supplies	-	-	-	-	7,968	-
Other services and charges	608,961	-	-	-	454,750	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	172,869	-	-	-	-	-
Other disbursements	-	-	-	-	23,941	-
Total disbursements	<u>901,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,001,442</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>69,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,043</u>	<u>-</u>
Cash and investments - ending	<u>\$ 343,529</u>	<u>\$ 605</u>	<u>\$ 764</u>	<u>\$ 17,705</u>	<u>\$ 580,635</u>	<u>\$ 132</u>

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 736,539	\$ 285,982	\$ 797,103	\$ 77,606	\$ 1,712,027	\$ 8,246
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,060,249	-	1,757,177	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	377,574	1,015,235	-	9,551	97,681	10,000
Total receipts	377,574	1,015,235	1,060,249	9,551	1,854,858	10,000
Disbursements:						
Personal services	246,272	100,000	-	-	501,365	-
Supplies	-	-	156,489	-	492,554	-
Other services and charges	139	651,228	704,524	-	573,323	11,945
Debt service - principal and interest	-	45,000	-	-	-	-
Capital outlay	-	250,675	333,334	-	329,130	-
Other disbursements	-	-	-	-	-	-
Total disbursements	246,411	1,046,903	1,194,347	-	1,896,372	11,945
Excess (deficiency) of receipts over (under) disbursements	131,163	(31,668)	(134,098)	9,551	(41,514)	(1,945)
Cash and investments - ending	\$ 867,702	\$ 254,314	\$ 663,005	\$ 87,157	\$ 1,670,513	\$ 6,301

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 77,606	\$ 177,921	\$ 282,184	\$ 171,815	\$ 9	\$ 52,516
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,835	-	71,395	88,217	1,658	15,545
Total receipts	90,835	-	71,395	88,217	1,658	15,545
Disbursements:						
Personal services	11,264	-	25,936	51,539	-	-
Supplies	-	-	-	-	-	-
Other services and charges	71,847	-	36,940	-	-	28,375
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,977	-
Total disbursements	83,111	-	62,876	51,539	2,977	28,375
Excess (deficiency) of receipts over (under) disbursements	7,724	-	8,519	36,678	(1,319)	(12,830)
Cash and investments - ending	\$ 85,330	\$ 177,921	\$ 290,703	\$ 208,493	\$ (1,310)	\$ 39,686

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 8,780	\$ 394,770	\$ 36,688	\$ 15,161	\$ 21,308	\$ 5,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,252	5,116	-	-
Fines and forfeits	-	-	250	-	-	-
Other receipts	60,139	387,603	-	9,502	3,109	-
Total receipts	60,139	387,603	9,502	14,618	3,109	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50,000	407,872	16,671	5,678	5,894	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50,000	407,872	16,671	5,678	5,894	-
Excess (deficiency) of receipts over (under) disbursements	10,139	(20,269)	(7,169)	8,940	(2,785)	-
Cash and investments - ending	\$ 18,919	\$ 374,501	\$ 29,519	\$ 24,101	\$ 18,523	\$ 5,091

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Brown County 911 Grant	Reassessment - 2015	Prob Admin. Fees/Sup Adult Svc	Probation Users Fee Juvenile	Alternative Dispute Fee	County Users Fee
Cash and investments - beginning	\$ 217,983	\$ 37,410	\$ 10,999	\$ 5,225	\$ 17,733	\$ 30,283
Receipts:						
Taxes	-	104,666	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,966	-	-	-	1,215
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,280	11,228
Other receipts	331,210	-	-	1,525	-	1,040
Total receipts	331,210	116,632	-	1,525	1,280	13,483
Disbursements:						
Personal services	370,713	4,094	-	-	-	-
Supplies	1,250	163	-	-	-	3,133
Other services and charges	1,952	90,000	-	876	850	10,241
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,500	8,100	-	-	-	595
Other disbursements	-	-	-	-	-	-
Total disbursements	376,415	102,357	-	876	850	13,969
Excess (deficiency) of receipts over (under) disbursements	(45,205)	14,275	-	649	430	(486)
Cash and investments - ending	\$ 172,778	\$ 51,685	\$ 10,999	\$ 5,874	\$ 18,163	\$ 29,797

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Sale Administration	Hwy Safety Plan-OPO DUI Fed Gr	Court Interpreters	VA Transportation Network	2018 Capital Projects Payments	Payroll
Cash and investments - beginning	\$ 47,158	\$ (2,252)	\$ 3,706	\$ 934	\$ 22,426	\$ 26,214
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,365	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,255	-	1,823,754
Total receipts	5,365	-	-	1,255	-	1,823,754
Disbursements:						
Personal services	-	1,473	-	-	-	1,833,081
Supplies	-	-	-	-	-	-
Other services and charges	3,200	-	350	-	-	2,778
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,319
Total disbursements	3,200	1,473	350	-	-	1,844,178
Excess (deficiency) of receipts over (under) disbursements	2,165	(1,473)	(350)	1,255	-	(20,424)
Cash and investments - ending	\$ 49,323	\$ (3,725)	\$ 3,356	\$ 2,189	\$ 22,426	\$ 5,790

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 782,811	\$ -	\$ 100	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,605,313	390,315	(156,307)	78,274	653,574	103,748
Total receipts	22,605,313	390,315	(156,307)	78,274	653,574	103,748
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	296,175	-	78,274	653,574	565
Debt service - principal and interest	3,655,444	-	-	-	-	5,965
Capital outlay	5,920,335	-	-	-	-	2,928
Other disbursements	13,029,534	390,315	77,272	-	-	94,289
Total disbursements	22,605,313	686,490	77,272	78,274	653,574	103,747
Excess (deficiency) of receipts over (under) disbursements	-	(296,175)	(233,579)	-	-	1
Cash and investments - ending	\$ 242	\$ -	\$ 549,232	\$ -	\$ 100	\$ 1

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ -	\$ 832	\$ 5,402	\$ 1,276	\$ 4,745	\$ 1,404
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,672
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	390	5,230	-
Fines and forfeits	-	-	-	100	-	-
Other receipts	72,537	4,816	9,987	-	-	-
Total receipts	72,537	4,816	9,987	490	5,230	1,672
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	328	5,183	15,167	1,731	8,400	2,790
Debt service - principal and interest	3,465	-	-	-	-	-
Capital outlay	1,696	-	-	-	-	-
Other disbursements	67,048	-	-	-	-	-
Total disbursements	72,537	5,183	15,167	1,731	8,400	2,790
Excess (deficiency) of receipts over (under) disbursements	-	(367)	(5,180)	(1,241)	(3,170)	(1,118)
Cash and investments - ending	\$ -	\$ 465	\$ 222	\$ 35	\$ 1,575	\$ 286

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State Mtg Fees	DLGF Homestead Prop Database	Sex & Violent Offender Fund	Child Restraint Violations	Forest Restoration Fund	Inheritance Tax
Cash and investments - beginning	\$ 1,360	\$ 663	\$ 3,014	\$ -	\$ -	\$ 1,852
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,733	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,055	25	3,653	-
Total receipts	1,733	-	1,055	25	3,653	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,738	-	111	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,738	-	111	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,005)	-	944	25	3,653	-
Cash and investments - ending	\$ 355	\$ 663	\$ 3,958	\$ 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, 2023

	Education Plate Fee Fun	Prosecutor IVD PCA Fed Grnt	County Gen Incentive Fed Grnt	Prosecutor Incentive Fed Grnt	New Clerk Incentive Fed Grnt	HEALTH BR CO COMM FOUNDATION
Cash and investments - beginning	\$ 244	\$ 944	\$ 49,796	\$ 65,980	\$ 30,669	\$ 628
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,179	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150	13,469	6,592	1,734	6,592	-
Total receipts	150	13,469	6,592	9,913	6,592	-
Disbursements:						
Personal services	-	-	-	10,081	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	321	-	-	5,653	131
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	321	-	10,081	5,653	131
Excess (deficiency) of receipts over (under) disbursements	150	13,148	6,592	(168)	939	(131)
Cash and investments - ending	\$ 394	\$ 14,092	\$ 56,388	\$ 65,812	\$ 31,608	\$ 497

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Opioid Restricted Funds	Opioid Unrestricted Funds	Probation Users Fee Adult	Jury Pay Fund	LIT Economic Devl (Edit)	COVID-19 COURTS REIM GRNT
Cash and investments - beginning	\$ 70,625	\$ 30,268	\$ 51,909	\$ 29,129	\$ 86,420	\$ (3,156)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,416	16,859	51,013	2,852	1,227,684	-
Total receipts	5,416	16,859	51,013	2,852	1,227,684	-
Disbursements:						
Personal services	-	-	30,012	3,785	1,167,734	-
Supplies	-	-	-	-	-	-
Other services and charges	-	20,000	4,938	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	97,818	-
Total disbursements	-	20,000	34,950	3,785	1,265,552	-
Excess (deficiency) of receipts over (under) disbursements	5,416	(3,141)	16,063	(933)	(37,868)	-
Cash and investments - ending	\$ 76,041	\$ 27,127	\$ 67,972	\$ 28,196	\$ 48,552	\$ (3,156)

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Matching Storm Water Grant	2021 Capital Projects	2021 Capital Loan Repayment	Probation Application Fee	Public Defender Fund	Property Transfer Fee Fund
Cash and investments - beginning	\$ 17,125	\$ 683,051	\$ 167,509	\$ 2,475	\$ 15,199	\$ 50,673
Receipts:						
Taxes	-	-	905,933	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	120,077	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,458	-
Other receipts	-	-	-	-	-	11,610
Total receipts	-	-	1,026,010	-	7,458	11,610
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,021,280	-	-	-
Capital outlay	-	558,331	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	558,331	1,021,280	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(558,331)	4,730	-	7,458	11,610
Cash and investments - ending	\$ 17,125	\$ 124,720	\$ 172,239	\$ 2,475	\$ 22,657	\$ 62,283

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Law Enforcement Ed	Drug Abuse Prevention Fd	Sara Title II	Project Income	Recorders Redacted Version	Np Br Co Public Safety Training
Cash and investments - beginning	\$ 8,066	\$ 22,926	\$ 17,716	\$ 104,651	\$ 6,963	\$ 29,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,143	10,937	2,976	38,872	3,109	10,000
Total receipts	1,143	10,937	2,976	38,872	3,109	10,000
Disbursements:						
Personal services	-	-	-	1,434	-	-
Supplies	-	-	-	-	-	155
Other services and charges	-	23,946	15	141,750	5	4,140
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	23,946	15	143,184	5	4,295
Excess (deficiency) of receipts over (under) disbursements	1,143	(13,009)	2,961	(104,312)	3,104	5,705
Cash and investments - ending	\$ 9,209	\$ 9,917	\$ 20,677	\$ 339	\$ 10,067	\$ 35,056

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Pk & Rec Salt Creek Trail Main	Pros. Infraction Deferral	Urine Drug Screen Fund	Triad	Local Animal Ordinance	Jail Lease Rental
Cash and investments - beginning	\$ 380	\$ 30,505	\$ 45	\$ 35,206	\$ 19,642	\$ 76,864
Receipts:						
Taxes	-	-	-	-	-	703,336
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	67,099
Charges for services	-	16,059	-	-	-	-
Fines and forfeits	-	-	-	-	1,275	-
Other receipts	706	-	5,236	16,987	-	-
Total receipts	706	16,059	5,236	16,987	1,275	770,435
Disbursements:						
Personal services	-	11,906	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,000	-	4,567	4,534	-	-
Debt service - principal and interest	-	-	-	-	-	567,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,000	11,906	4,567	4,534	-	567,000
Excess (deficiency) of receipts over (under) disbursements	(294)	4,153	669	12,453	1,275	203,435
Cash and investments - ending	\$ 86	\$ 34,658	\$ 714	\$ 47,659	\$ 20,917	\$ 280,299

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Ins Trust Fund	Local Income Tax - PTR	LIT Certified Shares	LIT Public Safety	Sheriffs Service Fees -Retirem	Pros Controlled Sub Tax
Cash and investments - beginning	\$ (586,253)	\$ 38,518	\$ 268,413	\$ 86,420	\$ 4,905	\$ 236
Receipts:						
Taxes	-	-	2,187,532	358,988	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,669	-
Other receipts	2,766,614	2,455,370	5,270,651	868,696	-	-
Total receipts	2,766,614	2,455,370	7,458,183	1,227,684	4,669	-
Disbursements:						
Personal services	114,255	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,054,247	2,246,426	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,511,118	1,314,104	-	-
Total disbursements	2,168,502	2,246,426	7,511,118	1,314,104	-	-
Excess (deficiency) of receipts over (under) disbursements	598,112	208,944	(52,935)	(86,420)	4,669	-
Cash and investments - ending	\$ 11,859	\$ 247,462	\$ 215,478	\$ -	\$ 9,574	\$ 236

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	HSC 07 Pay 08 (CAGIT)	County Child Advocacy Fund	EDC/SBI	Return Of Funds Health Clinic	Prescription Drug Abuse Progra	P & Z Project
Cash and investments - beginning	\$ 23,673	\$ 927	\$ 30,638	\$ 121,555	\$ 500	\$ 10,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	96	-	-	-
Total receipts	-	-	96	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	23,673	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	23,673	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(23,673)	-	96	-	-	-
Cash and investments - ending	\$ -	\$ 927	\$ 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, 2023

	Juvenile AC Ability Grant	Loan-Road Improvement Fund	4-H Fair Const Loan	CAGIT-Prop Tax Oper Levy	Homestead Credit Rebate Fund	Local Option Tax Distrib-CAGIT
Cash and investments - beginning	\$ 593	\$ 39,480	\$ 165	\$ 1	\$ 35,343	\$ 1
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	-	-	-	1	-	1
Total disbursements	-	-	-	1	-	1
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(1)	-	(1)
Cash and investments - ending	\$ 593	\$ 39,480	\$ 165	\$ -	\$ 35,343	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	IPAC Drug Prosecution Fund	Prosecutor's Forfeiture Fund	Redevelopment Commission	Health Smithville Charitable	Inmate Incentive Payments	Music Center Ticket Fees
Cash and investments - beginning	\$ 536	\$ 10,333	\$ 228,608	\$ 1	\$ 400	\$ 82,145
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,809	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	91,690
Total receipts	-	1,809	-	-	-	91,690
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	-	1,809	-	-	-	91,690
Cash and investments - ending	\$ 536	\$ 12,142	\$ 228,608	\$ 1	\$ 400	\$ 173,835

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	EMA Donations	INDOT COMM CROSSING 2020	HCI Program Pathway Project	Br Co Domestic Violence Task	INDOT COMM CROSSING 2023	2016 Debt Repay Road Loan
Cash and investments - beginning	\$ 3,381	\$ 92,439	\$ 8,469	\$ 824	\$ -	\$ 10,134
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,000,000	-
Total receipts	-	-	-	-	1,000,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,000,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,000,000	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 3,381	\$ 92,439	\$ 8,469	\$ 824	\$ -	\$ 10,134

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	EMA Performance Grant 97,042	Health Coop Emerg Response	Rural Transit-ACCESS Brown Co	Law Enforcement Training Grant	Br Co EMA Fed Grant	Cities Readiness Fed Grnt
Cash and investments - beginning	\$ -	\$ 750	\$ -	\$ 17,697	\$ 3,514	\$ 6,224
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,000	1,000	111,700	14,490	-	23,936
Total receipts	22,000	1,000	111,700	14,490	-	23,936
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	444
Other services and charges	-	-	111,700	-	3,803	3,880
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	600
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	111,700	-	3,803	4,924
Excess (deficiency) of receipts over (under) disbursements	22,000	1,000	-	14,490	(3,803)	19,012
Cash and investments - ending	\$ 22,000	\$ 1,750	\$ -	\$ 32,187	\$ (289)	\$ 25,236

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	EMA Incident Comm Supl. 38517S	EMA MHMP Reimbursement Grant	Prosecutor Fed Forfeiture	Owner Occupied Rehab Fed Grant	Title III HAVA Fed Grant	Title III Sec 101
Cash and investments - beginning	\$ (20)	\$ (13,795)	\$ 506	\$ 4,198	\$ 9,729	\$ 43,958
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	-	584	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	584	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(584)	-	-	-	-
Cash and investments - ending	\$ (20)	\$ (14,379)	\$ 506	\$ 4,198	\$ 9,729	\$ 43,958

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Title Ill-Fire	EMA Security Task Force Federa	Public Health Coord Fed Grnt	Bioterrorism Cash Allow Fed Gr	Bioterrorism Supple Fed Grnt	Buyout Grant Fed Grnt
Cash and investments - beginning	\$ 4,349	\$ (3)	\$ 286	\$ 6,469	\$ 9,180	\$ 12,735
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	\$ 4,349	\$ (3)	\$ 286	\$ 6,469	\$ 9,180	\$ 12,735

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Salt Crk Tr INDOT Ph1 Fed Grnt	Salt Crk Tr Dnr Fed Grnt	Economic Dev Comm-Ober Grant	Economic Dev Planning Fed Grnt	EMS Fed Grnt/COVID 19	Victim Assist Fed Grnt
Cash and investments - beginning	\$ 1,840	\$ 632,090	\$ 2,000	\$ 1,800	\$ 13,945	\$ (37,630)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,033	-	-	-	45,140
Total receipts	-	38,033	-	-	-	45,140
Disbursements:						
Personal services	-	-	-	-	-	41,138
Supplies	-	-	-	-	-	-
Other services and charges	-	594,177	-	-	-	445
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	594,177	-	-	-	41,583
Excess (deficiency) of receipts over (under) disbursements	-	(556,144)	-	-	-	3,557
Cash and investments - ending	\$ 1,840	\$ 75,946	\$ 2,000	\$ 1,800	\$ 13,945	\$ (34,073)

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LHM/Tobaccoii Combined Fed Grnt	Master Tobacco III A Fed Grnt	Health Base Grant Fed Grnt #1	Cities Readiness VIII Fed Grnt	Pros Investigator Fed Grnt	Health Base Grant Fed Grnt
Cash and investments - beginning	\$ 38,032	\$ 92,321	\$ (6,711)	\$ 3,384	\$ (92,318)	\$ 994
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,139	14,849	12,500	-	60,918	-
Total receipts	33,139	14,849	12,500	-	60,918	-
Disbursements:						
Personal services	19,330	-	31,272	-	42,735	-
Supplies	34	435	-	-	-	-
Other services and charges	-	4,231	-	248	444	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,697	-
Total disbursements	19,364	4,666	31,272	248	51,876	-
Excess (deficiency) of receipts over (under) disbursements	13,775	10,183	(18,772)	(248)	9,042	-
Cash and investments - ending	\$ 51,807	\$ 102,504	\$ (25,483)	\$ 3,136	\$ (83,276)	\$ 994

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Hlth Bonus Emerg Prep Fed Grnt	AMERICAN RESCUE PLAN	LATCF	IN PUBLIC ART ACT GRANT 23'	EMA Water Rescue Grant	CHIRP (Sheriff's 1137) 2020 GRNT
Cash and investments - beginning	\$ 28	\$ 1,832,352	\$ -	\$ -	\$ (453)	\$ 5,269
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	100,000	18,750	-	6,986
Total receipts	-	-	100,000	18,750	-	6,986
Disbursements:						
Personal services	-	130,962	-	-	-	3,862
Supplies	-	-	-	-	-	-
Other services and charges	-	12,681	-	18,750	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,087,634	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,231,277	-	18,750	-	3,862
Excess (deficiency) of receipts over (under) disbursements	-	(1,231,277)	100,000	-	-	3,124
Cash and investments - ending	\$ 28	\$ 601,075	\$ 100,000	\$ -	\$ (453)	\$ 8,393

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	School Resource Officer	Sheriff Dnr Distribution	IN State Opioid Response Grnt	Stop Arm Violation St Grant	Community Coordination Grant	BC Recovery and Wellness Grant
Cash and investments - beginning	\$ (38,565)	\$ 999	\$ 64,253	\$ 37,366	\$ 21,375	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,932	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	68,989	-	14,451	-	28,000	7,261
Total receipts	68,989	-	14,451	24,932	28,000	7,261
Disbursements:						
Personal services	61,241	217	40,868	11,678	48,540	-
Supplies	-	-	-	-	52	-
Other services and charges	-	-	42	-	964	3,021
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	54,456	-	-
Total disbursements	61,241	217	40,910	66,134	49,556	3,021
Excess (deficiency) of receipts over (under) disbursements	7,748	(217)	(26,459)	(41,202)	(21,556)	4,240
Cash and investments - ending	\$ (30,817)	\$ 782	\$ 37,794	\$ (3,836)	\$ (181)	\$ 4,240

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Vaccination Covid-19 Grant	Br Co Lions Club Health Grant	Court Reform State Grant	Health Support Clinic	Prosecutor St Forfeiture	CARES (HEALTH) GRANT
Cash and investments - beginning	\$ 15,403	\$ -	\$ -	\$ 8,020	\$ 2,500	\$ 101,064
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	502	24,747	-	-	-
Total receipts	-	502	24,747	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	821
Other services and charges	8,001	492	-	-	-	505
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	24,747	-	-	5,383
Other disbursements	-	-	-	-	-	-
Total disbursements	8,001	492	24,747	-	-	6,709
Excess (deficiency) of receipts over (under) disbursements	(8,001)	10	-	-	-	(6,709)
Cash and investments - ending	\$ 7,402	\$ 10	\$ -	\$ 8,020	\$ 2,500	\$ 94,355

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Cities Readiness	Cities Readiness II	Homeland Security-LETPP	Clerk's Trust	ISETS Support	Treasurer Cash Change
Cash and investments - beginning	\$ 62	\$ 3,113	\$ 319	\$ 232,153	\$ 3,397	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,124,772	109,921	-
Total receipts	-	-	-	1,124,772	109,921	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,171,353	110,125	-
Total disbursements	-	-	-	1,171,353	110,125	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(46,581)	(204)	-
Cash and investments - ending	\$ 62	\$ 3,113	\$ 319	\$ 185,572	\$ 3,193	\$ 500

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff Drug Fund	Sheriff Inmate Trust	Sheriff Inmate Trust/Stellar	Jail Inmate
Cash and investments - beginning	\$ 616,215	\$ 14,661	\$ 397	\$ -	\$ 56,711
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>628,821</u>	<u>1,995</u>	<u>16,013</u>	<u>73,907</u>	<u>59,459</u>
Total receipts	<u>628,821</u>	<u>1,995</u>	<u>16,013</u>	<u>73,907</u>	<u>59,459</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>616,215</u>	<u>2,486</u>	<u>16,410</u>	<u>67,642</u>	<u>42,024</u>
Total disbursements	<u>616,215</u>	<u>2,486</u>	<u>16,410</u>	<u>67,642</u>	<u>42,024</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,606</u>	<u>(491)</u>	<u>(397)</u>	<u>6,265</u>	<u>17,435</u>
Cash and investments - ending	<u>\$ 628,821</u>	<u>\$ 14,170</u>	<u>\$ -</u>	<u>\$ 6,265</u>	<u>\$ 74,146</u>

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Comm Corr Grant odd year	Disaster Response Donations	VA Financial Assist BC Vets	Comm Corr Grants Odd Year	Totals
Cash and investments - beginning	\$ -	\$ 3,366	\$ 507	\$ -	\$ 16,615,112
Receipts:					
Taxes	-	-	-	-	12,986,742
Licenses and permits	-	-	-	-	160,832
Intergovernmental receipts	-	-	-	-	3,713,574
Charges for services	-	-	-	-	323,184
Fines and forfeits	-	-	-	-	68,898
Other receipts	116,259	-	8,905	113,558	50,150,886
Total receipts	116,259	-	8,905	113,558	67,404,116
Disbursements:					
Personal services	-	-	-	-	11,745,415
Supplies	-	-	-	-	1,072,603
Other services and charges	-	-	-	-	12,653,393
Debt service - principal and interest	-	-	-	-	5,965,055
Capital outlay	-	-	-	-	9,924,015
Other disbursements	115,891	-	2,536	113,925	26,366,160
Total disbursements	115,891	-	2,536	113,925	67,726,641
Excess (deficiency) of receipts over (under) disbursements	368	-	6,369	(367)	(322,525)
Cash and investments - ending	\$ 368	\$ 3,366	\$ 6,876	\$ (367)	\$ 16,292,587

BROWN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 125</u>	<u>\$ 200,999</u>

BROWN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brown County Jail Building Corporation	Pay for new Jail/Law Enforcement Building	\$ 568,000	01/06/21	01/15/30
Brown County Maple Leaf Building Corporation	Cost of the 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 the design, construction, equipping and furnishing of a new music venue	<u>211,600</u>	02/08/18	06/28/49
Total of annual lease payments		<u>\$ 1,323,600</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Payment for loan toward Capital Projects	\$ 1,015,000	\$ 505,000
Totals		<u>\$ 1,015,000</u>	<u>\$ 505,000</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/>.