

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2015 to December 31, 2017



**FILED**  
08/02/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth A. Mulry	01-01-15 to 12-31-18
County Treasurer	Mary E. Smith	01-01-13 to 12-31-20
Clerk of the Circuit Court	Brenda Woods	01-01-15 to 12-31-18
County Sheriff	Scott D. Southerland	01-01-15 to 12-31-18
County Recorder	Sandy S. Cain Judy Swift-Powdrill	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	David Anderson	01-01-15 to 12-31-18
President of the County Council	David Critser David Redding David Critser Keith Baker	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Brown County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017.


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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

July 12, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
General	\$ 245,638	\$ 5,088,405	\$ 4,450,668	\$ 883,375	\$ 5,285,731	\$ 4,819,361	\$ 1,349,745
Accident Report	15,718	2,772	427	18,063	2,160	-	20,223
CAGIT County Certified Shares	814,555	1,889,492	2,186,582	517,465	1,792,288	2,100,393	209,360
Child Advocacy	927	-	-	927	-	-	927
City and Town Court Costs	208	8,428	8,295	341	3,772	3,908	205
Clerk's Records Perpetuation	22,050	7,787	3,000	26,837	11,988	20,419	18,406
Community Corrections Grant	(15,847)	219,142	187,205	16,090	290,495	215,598	90,987
Convention Visitor and Tourism Promotion	212,421	776,116	730,000	258,537	813,743	730,000	342,280
County Option Dog Tax	7,201	9,520	5,336	11,385	9,063	4,565	15,883
Covered Bridge	23,521	1,850	-	25,371	1,850	-	27,221
Cummulative Bridge	348,025	354,153	239,414	462,764	507,820	222,263	748,321
Cummulative Capital Development	1,118,230	446,373	608,627	955,976	438,013	730,415	663,574
Drug Free Community	1,643	1,195	2,838	-	-	-	-
Emergency Planning/Right to Know	11,724	2,697	11	14,410	2,775	312	16,873
Enhanced Access	605	-	-	605	-	-	605
Extradition and Sheriff's Assistance	2,949	10,880	1,835	11,994	1,961	1,731	12,224
Health	292,956	185,348	488,996	(10,692)	568,296	500,533	57,071
Levy Excess	17,454	1,298	-	18,752	-	-	-
Local Road and Street	276,319	186,228	181,533	281,014	186,462	179,115	288,361
Misdemeanant	58,616	10,441	36,063	32,994	10,441	-	43,435
Motor Vehicle Highway	885,875	2,004,195	2,469,779	420,291	1,942,508	1,391,321	971,478
Rainy Day	1,350,219	187	-	1,350,406	1,045,938	1,328,384	1,067,960
Reassessment - 2015	165,120	98,882	86,521	177,481	-	86,649	90,832
Recorder's Records Perpetuation	76,398	45,205	37,830	83,773	49,850	42,738	90,885
Riverboat	685,084	90,292	724,681	50,695	90,289	139,757	1,227
Surplus Tax	36,233	1,908	19,857	18,284	3,963	2,937	19,310
Surveyor's Corner Perpetuation	4,186	4,900	6,300	2,786	5,670	6,300	2,156
Tax Sale Redemption	8,093	67,034	65,836	9,291	42,367	32,357	19,301
Tax Sale Surplus	487,364	743,541	606,593	624,312	457,666	384,275	697,703
Guardian Ad Litem	21,276	4,298	3,267	22,307	3,614	3,448	22,473
Alternative Dispute Resolution	7,253	1,200	700	7,753	1,280	-	9,033
County User Fee	83,924	12,553	25,532	70,945	14,644	11,516	74,073
Sheriff Sale Administration	20,683	10,486	5,000	26,169	9,225	5,700	29,694
Health Clinic	8,020	-	-	8,020	-	-	8,020
Court Interpreters	6,541	-	589	5,952	-	733	5,219
DEBT REPAY ROAD LOAN	503,454	1,061,242	1,021,625	543,071	-	543,071	-
Payroll Clearing	(26,153)	2,297,607	2,286,855	(15,401)	2,440,930	2,445,323	(19,794)
Settlement	7,547	17,407,790	17,407,790	7,547	16,746,740	16,746,740	7,547
Wheel Tax	-	66,840	66,840	-	69,003	69,003	-
Sur Tax	-	417,113	417,113	-	271,835	271,835	-
Financial Institution Tax	8,322	46,479	46,479	8,322	50,106	50,106	8,322
HEA 1001 State Homestead Credit	4,393	-	4,393	-	-	-	-
Homestead Credit Rebate	35,343	-	-	35,343	-	-	35,343
LOIT PTRC	54	1,290,296	1,261,390	28,960	1,253,192	1,282,151	1

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Infraction Judgements	1,308	21,633	21,179	1,762	24,021	24,517	1,266
Overweight Vehicle Fines	1,172	-	-	1,172	-	-	1,172
Special Death Benefit	10	225	230	5	250	230	25
Sales Disclosure - State Share	185	2,730	2,615	300	3,070	3,070	300
Coroners Training & Con't Education	152	1,328	1,292	188	1,326	1,428	86
Mortgage Recording Fees - State Share	125	1,935	1,908	152	2,088	2,043	197
DLGF Homestead Property Database	2	-	-	2	-	-	2
Sex and Violent Offender Admin - State	3,453	750	2,175	2,028	755	478	2,305
Inheritance Tax	1,898	-	45	1,853	-	-	1,853
Sales Tax Collections	43	3	42	4	2	3	3
CAGIT Distribution	337,372	674,833	630,401	381,804	736,850	756,086	362,568
CEDIT Distribution	812,630	690,254	744,800	758,084	713,475	921,398	550,161
93.563 Prosecutor PCA	805	558	800	563	506	347	722
93.563 ARRA Prosecutor IV-D Incentive	6,080	-	3,826	2,254	-	1,429	825
93.563 Title IV-D Incentive	7,742	5,478	-	13,220	6,124	-	19,344
93.563 Prosecutor IV-D Incentive-Post Oct '99	49,128	8,105	-	57,233	7,695	8,315	56,613
93.563 Clerk IV-D Incentive-Post Oct '99	33,760	5,388	7,490	31,658	5,516	6,481	30,693
Treasurer's After Settlement Collections	1,020,860	509,419	1,020,860	509,419	453,458	509,419	453,458
CITIES READINESS VIII	(9,473)	5,303	5,303	(9,473)	9,473	-	-
EMA RADIO 2015	-	4,500	4,500	-	-	-	-
EMA HOMELAND SEC. INTERACT	-	9,452	9,452	-	-	-	-
EMA RADIO/ PRINTER/ TABLET	-	8,318	8,318	-	-	-	-
CLERK TRUST	303,775	1,325,012	1,021,251	607,536	1,318,052	1,666,016	259,572
SETS SUPPORT	2,521	203,254	197,375	8,400	213,362	219,943	1,819
INMATE TRUST ACCOUNT	768	40,453	40,407	814	54,748	54,423	1,139
JAIL COMMISSARY	20,259	59,349	36,520	43,088	62,824	59,770	46,142
SHERIFF DRUG INVESTIGATION	14,040	-	2,512	11,528	1,200	5,244	7,484
EMA HMEP 2016 GRANT	-	-	-	-	2,167	3,167	(1,000)
2015 EMPG LOCAL BASE (EMA)	-	-	-	-	5,111	5,111	-
INDOT COMMUNITY CROSSING GRANT 2016	-	-	-	-	1,000,000	-	1,000,000
E-911 LANDLINE	(699)	-	-	(699)	699	-	-
COUNTY EXTRADITION FUND	764	-	-	764	-	-	764
EDUCATION PLATE FEE	-	225	225	-	244	244	-
SHERIFF DNR DISTRIBUTION	(2,928)	-	-	(2,928)	7,193	4,160	105
Jackson Township Fire Grant	(1,040)	-	-	(1,040)	1,040	-	-
Cities Readiness VI	(502)	-	-	(502)	502	-	-
Cities Readiness VII	(751)	-	-	(751)	751	-	-
Helmburg Sewer Grant	(375)	-	-	(375)	375	-	-
2016 NOTES ROAD PROJECTS	-	-	-	-	2,000,000	20,500	1,979,500
SPECIAL TEMP LEGISLATION BRIDGE	-	-	-	-	518,131	518,131	-
LIT SPECIAL DISTRIBUTION 75%	-	-	-	-	617,328	617,328	-
LOIT 2016 SPECIAL DISTRIBUTION	-	-	-	-	1,076,359	1,076,359	-
IPAC Drug Fund 8040	-	-	-	-	2,000	1,464	536
HEALTH BASE GRANT 9114	-	-	-	-	15,784	-	15,784
CITIES READINESS FED GRANT	-	-	-	-	8,033	4,479	3,554

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
HOMELAND SECURITY LETPP	319	-	-	319	-	-	319
Park and Recreation Timber Sales	-	43,424	-	43,424	-	-	43,424
SHERIFF SURETY BOND	45	1,018	998	65	1,293	1,273	85
SMALL CLAIM SERV FEE	17,750	300	18,050	-	-	-	-
PROBATION APPLICATION FEE	1,775	250	-	2,025	-	-	2,025
PROS CONTROLLED SUB. TAX	236	-	-	236	-	-	236
PUBLIC DEFENDER FUND	23,019	2,373	10,756	14,636	1,939	14,060	2,515
BOND ADMIN. FEE	49,000	790	49,790	-	-	-	-
DOCUMENT FEES	44,355	750	45,105	-	-	-	-
CITIES READINESS	62	-	-	62	-	-	62
CITIES READINESS II	3,113	-	-	3,113	-	-	3,113
CIVIL SERVICE FEE	18,893	90	18,983	-	-	-	-
HSC 07 PAY 08 (CAGIT)	25,748	1,481,794	1,481,382	26,160	1,534,810	1,537,296	23,674
COMM TRANSITION PROG CC	13,670	3,848	17,143	375	5,925	-	6,300
BC PRISONER REIMBURSEMENT FUND	19,910	-	-	19,910	-	-	19,910
PROPERTY TRANSFER FEE FUND	8,093	6,470	-	14,563	7,510	-	22,073
HWY SAFETY PLAN CA95-11	1,367	2,830	2,673	1,524	4,299	3,481	2,342
DRUG ABUSE PREVENTION FD	6,864	12,372	12,782	6,454	12,034	13,108	5,380
FIREARMS- TRAIN. GUN PERMIT	28,468	12,630	21,445	19,653	19,012	16,964	21,701
PROJECT INCOME	52,147	85,758	91,635	46,270	81,092	52,147	75,215
JURY PAY FUND	24,880	1,918	-	26,798	1,869	-	28,667
RECORDER'S TRAINING FUND	4,831	1,682	180	6,333	1,798	180	7,951
RECORDER'S REDACTED VERSION	4,081	1,682	5,000	763	1,798	1,013	1,548
AUDITORS INELIGIBLE DED FUND	25,110	-	4,025	21,085	2,068	-	23,153
BROWN COUNTY 911	255,136	270,036	356,291	168,881	303,438	301,873	170,446
PK & REC NON REV OPER FUND	16,047	100,065	79,624	36,488	96,091	78,336	54,243
PARKS & REC GRANT FUND	615	-	615	-	13,862	1,712	12,150
PK & REC SALT CREEK TRAIL MAIN	2,641	675	80	3,236	1,666	4,854	48
SALT CREEK TRAIL - INDOT PH-1	2,268	-	428	1,840	-	-	1,840
SALT CK TR - PARK & REC DNR	724,717	646	-	725,363	3,033	-	728,396
FINES & FORFEITURES	30	1,201	1,198	33	408	411	30
PROBATION USERS FEE ADULT	3,329	28,293	2,077	29,545	33,052	11,074	51,523
PROBATION USERS FEE JUVENILE	31,564	1,700	14,383	18,881	1,090	12,916	7,055
PROB ADMIN. FEES/SUP ADULT SVC	12,822	10,312	3,084	20,050	8,645	7,958	20,737
IMPROVEMENTS LOAN	219	-	-	219	-	-	219
PROS. INFRACTION DEFERRAL	10,167	24,372	14,441	20,098	23,326	13,977	29,447
EDC/SBI	30,638	-	-	30,638	-	-	30,638
CO ECON DEVEL INCOME TAX	15	748,201	748,216	-	770,448	770,448	-
URINE DRUG SCREEN FUND	2,989	3,666	2,965	3,690	2,765	4,750	1,705
5TH 3RD INVESTMENT MONEY	22,949	24,026	-	46,975	28,435	-	75,410
RETURN OF FUNDS HEALTH CLINIC	120,036	-	-	120,036	-	-	120,036
TRIAD	9,661	2,169	8,819	3,011	5,522	2,095	6,438
DISASTER RECOVERY DONATIONS	-	-	-	-	3,366	-	3,366
LOCAL ANIMAL ORDINANCE	13,618	125	-	13,743	253	-	13,996
PROSECUTOR ST. FORFEIT.	2,500	-	-	2,500	-	-	2,500

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
PROSECUTOR FED FORFEITURE	506	-	-	506	-	-	506
OWNER OCCUPIED REHAB GRANT	4,198	-	-	4,198	-	-	4,198
BR CO FAMILY ACCESS PROG	(30,490)	30,490	-	-	-	-	-
BR CO DOMESTIC VIOLENCE TASK	824	-	-	824	-	-	824
PRESCRIPTION DRUG ABUSE PROGRAM	500	-	-	500	-	-	500
P & Z PROJECT	10,000	-	-	10,000	-	-	10,000
TITLE III HAVA	49,300	-	-	49,300	-	39,571	9,729
TITLE III SEC 101	271	494	-	765	16,107	-	16,872
JUVENILE AAC ABILITY GRANT	593	-	-	593	-	-	593
JAIL LEASE RENTAL	299,211	611,399	567,000	343,610	521,135	565,000	299,745
ECONOMIC DEV COMM - OBER GRANT	2,000	-	-	2,000	-	-	2,000
LOAN-ROAD IMPROVEMENT FUND	834,557	177	834,000	734	38,746	-	39,480
4-H FAIR CONST LOAN	50	115	-	165	-	-	165
TITLE III - FIRE	4,349	-	-	4,349	-	-	4,349
PUBLIC SAFETY LOIT DISTRIBUTION	13	740,897	740,910	-	767,405	767,405	-
OPER LEVY FREEZE STABILIZATION	46,151	-	-	46,151	-	-	46,151
CAGIT-PROP TAX OPER LEVY	-	1,175,077	1,175,077	-	1,214,035	1,214,034	1
COMMERICAL VEH EXCISE TAX	395	97,315	97,315	395	86,690	86,690	395
SHERIFF'S SERVICE FEES - RETIREMENT	936	5,176	-	6,112	7,863	6,112	7,863
VAN BUREN FIRE DEPT GRANT	10,397	-	-	10,397	-	10,397	-
REDEVELOPMENT COMMISSION	417,000	-	-	417,000	-	-	417,000
PUBLIC HEALTH COORDINATOR - BIOT	286	-	-	286	-	-	286
BIOTERRORISM CASH ALLOW	6,469	-	-	6,469	-	-	6,469
BIOTERRORISM SUPPLEMENTAL A	9,180	-	-	9,180	-	-	9,180
EMS GRANT FUND	15,726	-	-	15,726	-	-	15,726
BROWN CO DATA SHARING GRANT	-	54,799	54,799	-	-	-	-
VICTIM ASSIST. PROG. FED	(76,905)	46,907	39,216	(69,214)	124,773	43,300	12,259
INMATE INCENTIVE PAYMENTS	400	-	-	400	-	-	400
BUYOUT GRANT	12,734	-	-	12,734	-	-	12,734
BR CO EMA GRANT FUND	3,257	-	-	3,257	-	-	3,257
DENTAL/MRI SUPPORT CLINIC	-	-	-	-	-	-	-
EMA DONATIONS	3,381	-	-	3,381	-	-	3,381
LHM/ TOBACCOII COMBINED	27,439	33,139	22,031	38,547	33,139	22,626	49,060
MASTER TOBACCO III A	28,823	14,915	11,019	32,719	14,890	7,278	40,331
HEALTH BONUS BASE GRANT (EMERG PREP)	28	-	-	28	-	-	28
PUBLIC DEFENDER BOARD	(194,278)	34,542	78,410	(238,146)	238,146	-	-
EMA District 8 Grant 2015	-	3,489	3,489	-	-	-	-
PROSECUTOR INVESTIGATOR GRANT	(3,861)	32,435	56,822	(28,248)	70,889	41,649	992
HEALTH BASE GRANT 2013	10,466	15,686	15,686	10,466	-	9,473	993
Totals	\$ 13,566,829	\$ 44,225,196	\$ 46,167,268	\$ 11,624,757	\$ 49,400,855	\$ 46,546,753	\$ 14,478,859

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

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CITIES READINESS FED GRANT	\$ 3,554	\$ 8,329	\$ 11,883	\$ -
CLERK TRUST	259,572	850,498	867,634	242,436
General	1,349,745	6,830,809	6,928,472	1,252,082
Accident Report	20,223	3,039	-	23,262
CAGIT County Certified Shares	209,360	226	209,586	-
CEDIT County Share	-	1,060,614	520,811	539,803
Child Advocacy	927	-	-	927
City and Town Court Costs	205	3,876	-	4,081
Clerk's Records Perpetuation	18,406	12,295	11,215	19,486
COMMUNITY CORRECTIONS GRANT	90,987	252,554	299,265	44,276
Convention Visitor and Tourism Promotion	342,280	829,688	1,050,000	121,968
County Option Dog Tax	15,883	7,815	7,233	16,465
Covered Bridge	27,221	1,850	29	29,042
Cumulative Bridge	748,321	389,625	202,897	935,049
Cumulative Capital Development	663,574	461,533	878,090	247,017
Emergency Planning/Right to Know	16,873	2,865	1,014	18,724
Enhanced Access	605	-	-	605
Extradition and Sheriff's Assistance	12,988	1,441	6,663	7,766
Health	57,071	607,629	519,675	145,025
Local Road and Street	288,361	238,723	197,834	329,250
LOIT Public Safety - County Share	-	744,610	374,328	370,282
Misdemeanant	43,435	10,441	-	53,876
Motor Vehicle Highway	971,478	2,438,247	1,958,679	1,451,046
Rainy Day	1,067,960	970,030	500,000	1,537,990
Reassessment - 2015	90,832	28,515	86,692	32,655
Recorder's Records Perpetuation	90,885	62,649	39,524	114,010
Riverboat	1,227	90,292	4,757	86,762
Surplus Tax	19,310	3,411	18,610	4,111
Surveyor's Corner Perpetuation	2,156	11,795	10,400	3,551
Tax Sale Redemption	19,301	84,241	78,008	25,534
Tax Sale Surplus	697,703	472,456	709,942	460,217
Guardian Ad Litem	22,473	6,299	5,062	23,710
Alternative Dispute Resolution	9,033	1,540	-	10,573
County User Fee	74,073	16,855	44,931	45,997
Sheriff Sale Administration	29,694	8,278	4,500	33,472
Health Clinic	8,020	-	-	8,020
Court Interpreters	5,219	-	-	5,219
Payroll Clearing	(19,794)	2,493,620	2,495,371	(21,545)
Settlement	7,547	18,431,328	18,431,328	7,547
LOIT Prop Tax Oper Levies Replace	-	1,242,311	1,242,311	-
Wheel Tax	-	176,151	176,151	-
Sur Tax	-	538,755	538,755	-
Financial Institution Tax	8,322	45,086	45,087	8,321

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Homestead Credit Rebate	35,343	-	-	35,343
LOIT PTRC	1	-	-	1
Local Income Tax-Property Tax Relief	-	1,617,271	1,589,777	27,494
Infraction Judgements	1,266	20,915	20,328	1,853
Overweight Vehicle Fines	1,172	-	-	1,172
Special Death Benefit	25	465	360	130
Sales Disclosure - State Share	300	3,415	3,405	310
Coroners Training & Con't Education	86	1,160	1,162	84
Mortgage Recording Fees - State Share	197	2,098	2,115	180
DLGF Homestead Property Database	2	-	-	2
Sex and Violent Offender Admin - State	2,305	770	1,375	1,700
Child Restraint Violation Fines	-	325	-	325
Inheritance Tax	1,853	-	-	1,853
Sales Tax Collections	3	31	2	32
CAGIT Distribution	362,568	220,601	583,169	-
CEDIT Distribution	550,161	392,000	942,161	-
LIT CERTIFIED SHARES	-	4,927,501	4,835,466	92,035
LIT (EDIT)	-	811,301	811,301	-
93.563 Prosecutor PCA	722	319	128	913
93.563 ARRA Prosecutor IV-D Incentive	825	-	-	825
93.563 Title IV-D Incentive	19,344	4,764	417	23,691
93.563 Prosecutor IV-D Incentive-Post Oct '99	56,613	8,689	8,315	56,987
93.563 Clerk IV-D Incentive-Post Oct '99	30,693	5,372	7,980	28,085
SETS Support	1,819	208,541	206,825	3,535
Sheriff Drug Investigation	7,484	3,421	1,871	9,034
Jail Commissary	46,142	70,329	62,121	54,350
Inmate Trust Account	1,139	67,298	60,417	8,020
Treasurer's Cash Change	500	-	-	500
Treasurer's After Settlement Collections	452,958	772,886	452,958	772,886
SHERIFF SURETY BOND	85	1,200	1,285	-
PROBATION APPLICATION FEE	2,025	-	-	2,025
PROS CONTROLLED SUB. TAX	236	-	-	236
PUBLIC DEFENDER FUND	2,515	3,711	-	6,226
CITIES READINESS II	3,113	-	-	3,113
HOMELAND SECURITY LETPP	319	-	-	319
HSC 07 PAY 08 (CAGIT)	23,674	-	-	23,674
COMM TRANSITION PROG CC	6,300	1,400	-	7,700
BC PRISONER REIMBURSEMENT FUND	19,910	-	-	19,910
PROPERTY TRANSFER FEE FUND	22,073	9,255	-	31,328
HWY SAFETY PLAN CA95-11	2,342	8,301	10,336	307
DRUG ABUSE PREVENTION FD	5,380	14,234	12,050	7,564
FIREARMS- TRAIN. GUN PERMIT	21,701	9,390	26,748	4,343
PROJECT INCOME	75,215	70,863	96,040	50,038

BROWN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
JURY PAY FUND	28,667	1,631	-	30,298
RECORDER'S TRAINING FUND	7,951	2,682	397	10,236
RECORDER'S REDACTED VERSION	1,548	2,682	1,013	3,217
EDUCATION PLATE FEE FUND	-	225	225	-
AUDITORS INELIGIBLE DED FUND	23,153	-	-	23,153
BROWN COUNTY 911	170,446	301,856	274,467	197,835
PK & REC NON REV OPER FUND	54,243	80,593	114,445	20,391
Parks and Recreation Timber Sales	43,424	-	43,424	-
PARKS & REC GRANT FUND	12,150	4,366	11,496	5,020
PK & REC SALT CREEK TRAIL MAIN	48	-	-	48
SALT CREEK TRAIL - INDOT PH-1	1,840	-	-	1,840
SALT CK TR - PARK & REC DNR	728,396	6,248	31,776	702,868
FINES & FORFEITURES	30	686	648	68
PROBATION USERS FEE ADULT	51,523	29,473	22,485	58,511
PROBATION USERS FEE JUVENILE	7,055	2,080	4,253	4,882
PROB ADMIN. FEES/SUP ADULT SVC	20,737	9,102	13,089	16,750
IMPROVEMENTS LOAN	219	-	219	-
PROS. INFRACTION DEFERRAL	29,447	17,615	14,842	32,220
EDC/SBI	30,638	-	-	30,638
URINE DRUG SCREEN FUND	1,705	2,634	1,848	2,491
5TH 3RD INVESTMENT MONEY	75,410	16,625	92,035	-
RETURN OF FUNDS HEALTH CLINIC	120,036	-	-	120,036
TRIAD	6,438	13,622	729	19,331
DISASTER RECOVERY DONATIONS	3,366	-	-	3,366
LOCAL ANIMAL ORDINANCE	13,996	-	-	13,996
PROSECUTOR ST. FORFEIT.	2,500	-	-	2,500
PROSECUTOR FED FORFEITURE	506	-	-	506
OWNER OCCUPIED REHAB GRANT	4,198	-	-	4,198
BR CO DOMESTIC VIOLENCE TASK	824	-	-	824
PRESCRIPTION DRUG ABUSE PROGRAM	500	-	-	500
P & Z PROJECT	10,000	-	-	10,000
TITLE III HAVA	9,729	-	-	9,729
TITLE III SEC 101	16,872	-	-	16,872
JUVENILE AAC ABILITY GRANT	593	-	-	593
JAIL LEASE RENTAL	299,745	559,782	568,000	291,527
ECONOMIC DEV COMM - OBER GRANT	2,000	-	-	2,000
DEBT REPAY 2016 ROAD LOAN	-	711,954	558,792	153,162
LOAN-ROAD IMPROVEMENT FUND	39,480	-	-	39,480
4-H FAIR CONS'T LOAN	165	-	-	165
2016 NOTES ROAD PROJECTS	1,979,500	145,000	1,762,349	362,151
HEALTH INS TRUST FUND	-	992,717	958,046	34,671
SHERIFF DNR DISTRIBUTION	105	3,600	3,471	234
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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
OPER LEVY FREEZE STABILIZATION	46,151	-	-	46,151
CAGIT-PROP TAX OPER LEVY	1	-	-	1
COMMERICAL VEH EXCISE TAX	395	84,053	84,053	395
Special Temporary Leg 7107	-	510,393	291,318	219,075
LIT PUBLIC SAFETY	-	808,635	808,635	-
SHERIFF'S SERVICE FEES - RETIREMENT	7,863	7,800	-	15,663
Generator Grant EMA 8000	-	69,023	69,023	-
Probation Grant Crim Just 8011	-	64,599	64,599	-
IPAC Drug Fund 8040	536	-	-	536
IPAC DRUG GRANT	-	2,000	2,000	-
REDEVELOPMENT COMMISSION	417,000	1,178	21,394	396,784
PUBLIC HEALTH COORDINATOR - BIOT	286	-	-	286
BIOTERRORISM CASH ALLOW	6,469	-	-	6,469
BIOTERRORISM SUPPLEMENTAL A	9,180	-	-	9,180
EMS GRANT FUND	15,726	-	-	15,726
VICTIM ASSIST. PROG. FED	12,259	46,330	45,908	12,681
INMATE INCENTIVE PAYMENTS	400	-	-	400
BUYOUT GRANT	12,734	-	-	12,734
HWY GRADE CROSSING GRANT 2016/2017	-	13,504	13,504	-
BR CO EMA GRANT FUND	3,257	-	-	3,257
EMA DONATIONS	3,381	-	-	3,381
LHM/ TOBACCOII COMBINED	49,060	33,139	20,620	61,579
MASTER TOBACCO III A	40,331	14,890	5,454	49,767
Health Base Grant 9114	15,784	-	15,784	-
HEALTH BONUS BASE GRANT (EMERG PREP)	28	-	-	28
CITIES READINESS VIII	-	-	4,410	(4,410)
EMA HMEP 2016 GRANT	(1,000)	1,000	-	-
INDOT COMMUNITY CROSSING GRANT 2016	1,000,000	1,000,000	2,000,000	-
EMA INCIDENT COMMAND GRANT 2017	-	-	4,076	(4,076)
PROSECUTOR INVESTIGATOR GRANT	992	44,903	43,445	2,450
HEALTH BASE GRANT 2013	993	-	-	993
CITIES READINESS	62	-	-	62
EMA COMM FOUNDATION AED 2017	-	4,633	4,633	-
EMA WATER RESCUE GRANT	-	9,974	9,974	-
2017 SHERIFF IN DOC JAIL TREAT	-	9,375	-	9,375
Totals	<u>\$ 14,478,859</u>	<u>\$ 54,328,747</u>	<u>\$ 56,201,728</u>	<u>\$ 12,605,878</u>

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

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses 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.

*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,

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. 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.

*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.

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.

**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.

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 statements. 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 statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of reimbursable grants, posting errors, and expenditures exceeding receipts.

**Note 8. Holding Corporation**

The County has entered into a capital lease with Brown County Building Corporation (the lessor). The lessor was organized as a not-for-profit-corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years ending December 31, 2015, 2016, and 2017, totaled \$567,000, \$565,000, and \$568,000, respectively.

BROWN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 9. Subsequent Events**

On December 28, 2017, and February 8, 2018, the Brown County Maple Leaf Building Corporation signed for loans on behalf of the Board of County Commissioners entitled Maple Leaf Installment Purchase Agreement and Maple Leaf Installment Purchase 2018, respectively. The loan amount for the Maple Leaf Installment Purchase Agreement is \$9,000,000 and \$3,500,000 for the Maple Leaf Installment Purchase Agreement 2018. The proceeds of these loans are to pay the costs of the design, construction, equipping, and furnishing of a new music venue to be called the Maple Leaf Performing Arts Center. Semiannual repayment on these loans began on June 28, 2018, with the first three biannual payments being interest only. The semiannual payment range for the Maple Leaf Installment Purchase Agreement will be from \$159,300 to \$272,386 with the last payment being made on June 28, 2049. The semiannual payment range for the Maple Leaf Installment Purchase Agreement 2018 will be from \$48,183 to \$105,858 with the last payment being made on June 28, 2049. The source of repayment for the loans will be the Net Operating Revenue of the Maple Leaf Performing Arts Center. The Brown County Innkeepers Tax will be used as a secondary source if needed.

The construction contract for this project was awarded to Brandt Construction, Inc., on May 15, 2018, in the amount of \$8,552,000. Ground breaking took place July 10, 2018, with a projected completion date of not later than 12 months from date of commencement.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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.

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BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General	Accident Report	CAGIT County Certified Shares	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant	Convention Visitor and Tourism Promotion	County Option Dog Tax	Covered Bridge
Cash and investments - beginning	\$ 245,638	\$ 15,718	\$ 814,555	\$ 927	\$ 208	\$ 22,050	\$ (15,847)	\$ 212,421	\$ 7,201	\$ 23,521
Receipts:										
Taxes	3,860,270	-	1,702,251	-	-	-	-	-	-	-
Licenses and permits	98,033	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	495,278	-	-	-	-	-	150,264	-	-	-
Charges for services	99,251	-	-	-	-	-	-	-	-	-
Fines and forfeits	48,381	-	-	-	3,808	-	-	-	-	-
Other receipts	487,192	2,772	187,241	-	4,620	7,787	68,878	776,116	9,520	1,850
Total receipts	5,088,405	2,772	1,889,492	-	8,428	7,787	219,142	776,116	9,520	1,850
Disbursements:										
Personal services	2,868,488	-	1,644,722	-	-	-	183,053	-	-	-
Supplies	60,894	-	63,204	-	-	-	-	-	-	-
Other services and charges	1,251,955	-	459,558	-	-	-	-	-	5,325	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	28,750	-	19,098	-	-	-	-	-	-	-
Other disbursements	240,581	427	-	-	8,295	3,000	4,152	730,000	11	-
Total disbursements	4,450,668	427	2,186,582	-	8,295	3,000	187,205	730,000	5,336	-
Excess (deficiency) of receipts over disbursements	637,737	2,345	(297,090)	-	133	4,787	31,937	46,116	4,184	1,850
Cash and investments - ending	\$ 883,375	\$ 18,063	\$ 517,465	\$ 927	\$ 341	\$ 26,837	\$ 16,090	\$ 258,537	\$ 11,385	\$ 25,371

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access	Extradition and Sheriffs Assistance	Health	Levy Excess	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 348,025	\$ 1,118,230	\$ 1,643	\$ 11,724	\$ 605	\$ 2,949	\$ 292,956	\$ 17,454	\$ 276,319	\$ 58,616
Receipts:										
Taxes	318,250	400,945	-	-	-	-	109,007	1,298	-	-
Licenses and permits	-	-	-	-	-	-	48,425	-	-	-
Intergovernmental receipts	35,497	44,721	1,195	-	-	-	12,159	-	186,121	-
Charges for services	237	-	-	2,697	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	169	707	-	-	-	10,880	15,757	-	107	10,441
Total receipts	354,153	446,373	1,195	2,697	-	10,880	185,348	1,298	186,228	10,441
Disbursements:										
Personal services	122,787	61,565	-	-	-	-	456,416	-	-	-
Supplies	66,602	-	2,838	-	-	-	18,537	-	181,533	-
Other services and charges	50,025	192,774	-	-	-	-	13,993	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	345,117	-	-	-	-	-	-	-	36,063
Other disbursements	-	9,171	-	11	-	1,835	50	-	-	-
Total disbursements	239,414	608,627	2,838	11	-	1,835	488,996	-	181,533	36,063
Excess (deficiency) of receipts over disbursements	114,739	(162,254)	(1,643)	2,686	-	9,045	(303,648)	1,298	4,695	(25,622)
Cash and investments - ending	\$ 462,764	\$ 955,976	\$ -	\$ 14,410	\$ 605	\$ 11,994	\$ (10,692)	\$ 18,752	\$ 281,014	\$ 32,994

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem
Cash and investments - beginning	\$ 885,875	\$ 1,350,219	\$ 165,120	\$ 76,398	\$ 685,084	\$ 36,233	\$ 4,186	\$ 8,093	\$ 487,364	\$ 21,276
Receipts:										
Taxes	-	-	88,960	-	-	-	-	67,034	-	-
Licenses and permits	3,600	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,958,253	-	9,922	-	90,292	-	-	-	-	4,098
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	200
Other receipts	42,342	187	-	45,205	-	1,908	4,900	-	743,541	-
Total receipts	2,004,195	187	98,882	45,205	90,292	1,908	4,900	67,034	743,541	4,298
Disbursements:										
Personal services	685,905	-	3,000	17,086	719,924	-	-	-	-	-
Supplies	1,303,214	-	521	-	-	-	-	-	-	-
Other services and charges	347,643	-	83,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	133,017	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,744	4,757	19,857	6,300	65,836	606,593	3,267
Total disbursements	2,469,779	-	86,521	37,830	724,681	19,857	6,300	65,836	606,593	3,267
Excess (deficiency) of receipts over disbursements	(465,584)	187	12,361	7,375	(634,389)	(17,949)	(1,400)	1,198	136,948	1,031
Cash and investments - ending	\$ 420,291	\$ 1,350,406	\$ 177,481	\$ 83,773	\$ 50,695	\$ 18,284	\$ 2,786	\$ 9,291	\$ 624,312	\$ 22,307

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Health Clinic	Court Interpreters	DEBT REPAY ROAD LOAN	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 7,253	\$ 83,924	\$ 20,683	\$ 8,020	\$ 6,541	\$ 503,454	\$ (26,153)	\$ 7,547	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	954,750	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	106,492	-	-	-	-
Charges for services	-	-	10,486	-	-	-	-	-	-	-
Fines and forfeits	1,200	7,933	-	-	-	-	-	-	-	-
Other receipts	-	4,620	-	-	-	-	2,297,607	17,407,790	66,840	417,113
Total receipts	1,200	12,553	10,486	-	-	1,061,242	2,297,607	17,407,790	66,840	417,113
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,197	-	-	-	-	-	-	-	-
Other services and charges	700	17,202	5,000	-	589	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,021,625	-	-	-	-
Capital outlay	-	513	-	-	-	-	-	-	-	-
Other disbursements	-	4,620	-	-	-	-	2,286,855	17,407,790	66,840	417,113
Total disbursements	700	25,532	5,000	-	589	1,021,625	2,286,855	17,407,790	66,840	417,113
Excess (deficiency) of receipts over disbursements	500	(12,979)	5,486	-	(589)	39,617	10,752	-	-	-
Cash and investments - ending	\$ 7,753	\$ 70,945	\$ 26,169	\$ 8,020	\$ 5,952	\$ 543,071	\$ (15,401)	\$ 7,547	\$ -	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 8,322	\$ 4,393	\$ 35,343	\$ 54	\$ 1,308	\$ 1,172	\$ 10	\$ 185	\$ 152	\$ 125
Receipts:										
Taxes	-	-	-	1,261,337	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	46,479	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,730	1,328	1,935
Fines and forfeits	-	-	-	-	-	-	225	-	-	-
Other receipts	-	-	-	28,959	21,633	-	-	-	-	-
Total receipts	46,479	-	-	1,290,296	21,633	-	225	2,730	1,328	1,935
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	21,179	-	230	2,615	1,292	1,908
Debt service - principal and interest	2,800	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	43,679	4,393	-	1,261,390	-	-	-	-	-	-
Total disbursements	46,479	4,393	-	1,261,390	21,179	-	230	2,615	1,292	1,908
Excess (deficiency) of receipts over disbursements	-	(4,393)	-	28,906	454	-	(5)	115	36	27
Cash and investments - ending	\$ 8,322	\$ -	\$ 35,343	\$ 28,960	\$ 1,762	\$ 1,172	\$ 5	\$ 300	\$ 188	\$ 152

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax	Sales Tax Collections	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 2	\$ 3,453	\$ 1,898	\$ 43	\$ 337,372	\$ 812,630	\$ 805	\$ 6,080	\$ 7,742	\$ 49,128
Receipts:										
Taxes	-	-	-	-	-	690,254	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	674,833	-	-	-	5,388	8,105
Charges for services	-	-	-	3	-	-	558	-	-	-
Fines and forfeits	-	750	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	90	-
Total receipts	-	750	-	3	674,833	690,254	558	-	5,478	8,105
Disbursements:										
Personal services	-	-	-	-	88,086	-	-	-	-	-
Supplies	-	-	-	-	-	-	800	3,826	-	-
Other services and charges	-	2,175	-	-	468,085	744,800	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	74,230	-	-	-	-	-
Other disbursements	-	-	45	42	-	-	-	-	-	-
Total disbursements	-	2,175	45	42	630,401	744,800	800	3,826	-	-
Excess (deficiency) of receipts over disbursements	-	(1,425)	(45)	(39)	44,432	(54,546)	(242)	(3,826)	5,478	8,105
Cash and investments - ending	\$ 2	\$ 2,028	\$ 1,853	\$ 4	\$ 381,804	\$ 758,084	\$ 563	\$ 2,254	\$ 13,220	\$ 57,233

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer's After Settlement Collections	CITIES READINESS VIII	EMA RADIO 2015	EMA HOMELAND SEC. INTERACT	EMA RADIO/ PRINTER/ TABLET	CLERK TRUST	ISETS SUPPORT	INMATE TRUST ACCOUNT	JAIL COMMISSARY
Cash and investments - beginning	\$ 33,760	\$ 1,020,860	\$ (9,473)	\$ -	\$ -	\$ -	\$ 303,775	\$ 2,521	\$ 768	\$ 20,259
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,388	-	-	4,500	9,452	8,318	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	40,453	59,349
Fines and forfeits	-	-	-	-	-	-	1,325,012	203,254	-	-
Other receipts	-	509,419	5,303	-	-	-	-	-	-	-
Total receipts	5,388	509,419	5,303	4,500	9,452	8,318	1,325,012	203,254	40,453	59,349
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	8,318	-	-	-	-
Other services and charges	7,490	-	626	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,677	4,500	9,452	-	-	-	-	-
Other disbursements	-	1,020,860	-	-	-	-	1,021,251	197,375	40,407	36,520
Total disbursements	7,490	1,020,860	5,303	4,500	9,452	8,318	1,021,251	197,375	40,407	36,520
Excess (deficiency) of receipts over disbursements	(2,102)	(511,441)	-	-	-	-	303,761	5,879	46	22,829
Cash and investments - ending	\$ 31,658	\$ 509,419	\$ (9,473)	\$ -	\$ -	\$ -	\$ 607,536	\$ 8,400	\$ 814	\$ 43,088

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	SHERIFF DRUG INVESTIGATION	EMA HMEP 2016 GRANT	2015 EMPG LOCAL BASE (EMA)	INDOT COMMUNITY CROSSING GRANT 2016	E-911 LANDLINE	COUNTY EXTRADITION FUND	EDUCATION PLATE FEE	SHERIFF DNR DISTRIBUTION	Jackson Township Fire Grant	Cities Readiness VI
Cash and investments - beginning	\$ 14,040	\$ -	\$ -	\$ -	\$ (699)	\$ 764	\$ -	\$ (2,928)	\$ (1,040)	\$ (502)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	225	-	-	-
Total receipts	-	-	-	-	-	-	225	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	2,512	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	225	-	-	-
Total disbursements	2,512	-	-	-	-	-	225	-	-	-
Excess (deficiency) of receipts over disbursements	(2,512)	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 11,528	\$ -	\$ -	\$ -	\$ (699)	\$ 764	\$ -	\$ (2,928)	\$ (1,040)	\$ (502)

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Cities Readiness VII	Helmburg Sewer Grant	2016 NOTES ROAD PROJECTS	SPECIAL TEMP LEGISLATION BRIDGE	LIT SPECIAL DISTRIBUTION 75%	LOIT 2016 SPECIAL DISTRIBUTION	IPAC Drug Fund 8040	HEALTH BASE GRANT 9114	CITIES READINESS FED GRANT	HOMELAND SECURITY LETPP
Cash and investments - beginning	\$ (751)	\$ (375)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ (751)	\$ (375)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Park and Recreation Timber Sales	SHERIFF SURETY BOND	SMALL CLAIM SERV FEE	PROBATION APPLICATION FEE	PROS CONTROLLED SUB. TAX	PUBLIC DEFENDER FUND	BOND ADMIN. FEED	DOCUMENT FEES	CITIES READINESS	CITIES READINESS II
Cash and investments - beginning	\$ -	\$ 45	\$ 17,750	\$ 1,775	\$ 236	\$ 23,019	\$ 49,000	\$ 44,355	\$ 62	\$ 3,113
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	1,018	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	300	250	-	2,373	790	750	-	-
Other receipts	43,424	-	-	-	-	-	-	-	-	-
Total receipts	43,424	1,018	300	250	-	2,373	790	750	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	998	18,050	-	-	10,756	49,790	45,105	-	-
Total disbursements	-	998	18,050	-	-	10,756	49,790	45,105	-	-
Excess (deficiency) of receipts over disbursements	43,424	20	(17,750)	250	-	(8,383)	(49,000)	(44,355)	-	-
Cash and investments - ending	\$ 43,424	\$ 65	\$ -	\$ 2,025	\$ 236	\$ 14,636	\$ -	\$ -	\$ 62	\$ 3,113

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CIVIL SERVICE FEE	HSC 07 PAY 08 (CAGIT)	COMM TRANSITION PROG CC	BC PRISONER REIMBURSEMENT FUND	PROPERTY TRANSFER FEE FUND	HWY SAFETY PLAN CA95-11	DRUG ABUSE PREVENTION FD	FIREARMS- TRAIN. GUN PERMIT	PROJECT INCOME	JURY PAY FUND
Cash and investments - beginning	\$ 18,893	\$ 25,748	\$ 13,670	\$ 19,910	\$ 8,093	\$ 1,367	\$ 6,864	\$ 28,468	\$ 52,147	\$ 24,880
Receipts:										
Taxes	-	1,481,794	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,830	-	-	-	-
Charges for services	-	-	-	-	6,470	-	-	-	-	-
Fines and forfeits	90	-	-	-	-	-	-	-	-	1,918
Other receipts	-	-	3,848	-	-	-	12,372	12,630	85,758	-
Total receipts	90	1,481,794	3,848	-	6,470	2,830	12,372	12,630	85,758	1,918
Disbursements:										
Personal services	-	-	-	-	-	2,673	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	18,983	1,481,382	17,143	-	-	-	12,782	21,445	91,635	-
Total disbursements	18,983	1,481,382	17,143	-	-	2,673	12,782	21,445	91,635	-
Excess (deficiency) of receipts over disbursements	(18,893)	412	(13,295)	-	6,470	157	(410)	(8,815)	(5,877)	1,918
Cash and investments - ending	\$ -	\$ 26,160	\$ 375	\$ 19,910	\$ 14,563	\$ 1,524	\$ 6,454	\$ 19,653	\$ 46,270	\$ 26,798

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	RECORDER'S TRAINING FUND	RECORDER'S REDACTED VERSION	AUDITORS INELIGIBLE DED FUND	BROWN COUNTY 911	PK & REC NON REV OPER FUND	PARKS & REC GRANT FUND	PK & REC SALT CREEK TRAIL MAIN	SALT CREEK TRAIL - INDOT PH-1	SALT CK TR - PARK & REC DNR
Cash and investments - beginning	\$ 4,831	\$ 4,081	\$ 25,110	\$ 255,136	\$ 16,047	\$ 615	\$ 2,641	\$ 2,268	\$ 724,717
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,682	1,682	-	270,036	100,065	-	675	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	646
Total receipts	1,682	1,682	-	270,036	100,065	-	675	-	646
Disbursements:									
Personal services	-	-	-	292,131	29,481	-	-	-	-
Supplies	-	-	1,176	28,947	-	-	-	-	-
Other services and charges	-	-	-	35,213	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,849	-	-	-	80	-	-
Other disbursements	180	5,000	-	-	50,143	615	-	428	-
Total disbursements	180	5,000	4,025	356,291	79,624	615	80	428	-
Excess (deficiency) of receipts over disbursements	1,502	(3,318)	(4,025)	(86,255)	20,441	(615)	595	(428)	646
Cash and investments - ending	\$ 6,333	\$ 763	\$ 21,085	\$ 168,881	\$ 36,488	\$ -	\$ 3,236	\$ 1,840	\$ 725,363

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	FINES & FORFEITURES	PROBATION USERS FEE ADULT	PROBATION USERS FEE JUVENILE	PROB ADMIN. FEES/SUP ADULT SVC	IMPROVEMENTS LOAN	PROS. INFRACTION DEFERRAL	EDC/SBI	CO ECON DEVEL INCOME TAX	URINE DRUG SCREEN FUND	5TH 3RD INVESTMENT MONEY
Cash and investments - beginning	\$ 30	\$ 3,329	\$ 31,564	\$ 12,822	\$ 219	\$ 10,167	\$ 30,638	\$ 15	\$ 2,989	\$ 22,949
Receipts:										
Taxes	-	-	-	-	-	-	-	748,201	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,201	28,293	-	10,312	-	24,372	-	-	-	-
Other receipts	-	-	1,700	-	-	-	-	-	3,666	24,026
Total receipts	1,201	28,293	1,700	10,312	-	24,372	-	748,201	3,666	24,026
Disbursements:										
Personal services	-	-	12,911	3,084	-	9,441	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	2,077	1,472	-	-	-	-	-	2,965	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,198	-	-	-	-	5,000	-	748,216	-	-
Total disbursements	1,198	2,077	14,383	3,084	-	14,441	-	748,216	2,965	-
Excess (deficiency) of receipts over disbursements	3	26,216	(12,683)	7,228	-	9,931	-	(15)	701	24,026
Cash and investments - ending	\$ 33	\$ 29,545	\$ 18,881	\$ 20,050	\$ 219	\$ 20,098	\$ 30,638	\$ -	\$ 3,690	\$ 46,975

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	RETURN OF FUNDS HEALTH CLINIC	TRIAD	DISASTER RECOVERY DONATIONS	LOCAL ANIMAL ORDINANCE	PROSECUTOR ST. FORFEIT.	PROSECUTOR FED FORFEITURE	OWNER OCCUPIED REHAB GRANT	BR CO FAMILY ACCESS PROG	BR CO DOMESTIC VIOLENCE TASK
Cash and investments - beginning	\$ 120,036	\$ 9,661	\$ -	\$ 13,618	\$ 2,500	\$ 506	\$ 4,198	\$ (30,490)	\$ 824
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	125	-	-	-	-	-
Other receipts	-	2,169	-	-	-	-	-	30,490	-
Total receipts	-	2,169	-	125	-	-	-	30,490	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	8,819	-	-	-	-	-	-	-
Total disbursements	-	8,819	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(6,650)	-	125	-	-	-	30,490	-
Cash and investments - ending	\$ 120,036	\$ 3,011	\$ -	\$ 13,743	\$ 2,500	\$ 506	\$ 4,198	\$ -	\$ 824

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	PRESCRIPTION DRUG ABUSE PROGRAM	P & Z PROJECT	TITLE III HAVA	TITLE III SEC 101	JUVENILE AAC ABILITY GRANT	JAIL LEASE RENTAL	ECONOMIC DEV COMM - OBER GRANT	LOAN-ROAD IMPROVEMENT FUND	4-H FAIR CONST LOAN
Cash and investments - beginning	\$ 500	\$ 10,000	\$ 49,300	\$ 271	\$ 593	\$ 299,211	\$ 2,000	\$ 834,557	\$ 50
Receipts:									
Taxes	-	-	-	-	-	550,047	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	494	-	61,352	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	177	115
Total receipts	-	-	-	494	-	611,399	-	177	115
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	834,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	567,000	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	567,000	-	834,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	494	-	44,399	-	(833,823)	115
Cash and investments - ending	\$ 500	\$ 10,000	\$ 49,300	\$ 765	\$ 593	\$ 343,610	\$ 2,000	\$ 734	\$ 165

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	TITLE III - FIRE	PUBLIC SAFETY LOIT DISTRIBUTION	OPER LEVY FREEZE STABILIZATION	CAGIT-PROP TAX OPER LEVY	COMMERICAL VEH EXCISE TAX	SHERIFF'S SERVICE FEES - RETIREMENT	VAN BUREN FIRE DEPT GRANT	REDEVELOPMENT COMMISSION	PUBLIC HEALTH COORDINATOR - BIOT
Cash and investments - beginning	\$ 4,349	\$ 13	\$ 46,151	\$ -	\$ 395	\$ 936	\$ 10,397	\$ 417,000	\$ 286
Receipts:									
Taxes	-	-	-	1,175,077	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	740,897	-	-	97,315	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,176	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	740,897	-	1,175,077	97,315	5,176	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	740,910	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	7,204	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,175,077	90,111	-	-	-	-
Total disbursements	-	740,910	-	1,175,077	97,315	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(13)	-	-	-	5,176	-	-	-
Cash and investments - ending	\$ 4,349	\$ -	\$ 46,151	\$ -	\$ 395	\$ 6,112	\$ 10,397	\$ 417,000	\$ 286

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	BIOTERRORISM CASH ALLOW	BIOTERRORISM SUPPLEMENTAL A	EMS GRANT FUND	BROWN CO DATA SHARING GRANT	VICTIM ASSIST. PROG. FED	INMATE INCENTIVE PAYMENTS	BUYOUT GRANT	BR CO EMA GRANT FUND	DENTAL/MRI SUPPORT CLINIC
Cash and investments - beginning	\$ 6,469	\$ 9,180	\$ 15,726	\$ -	\$ (76,905)	\$ 400	\$ 12,734	\$ 3,257	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,799	25,625	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	21,282	-	-	-	-
Total receipts	-	-	-	54,799	46,907	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	39,216	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	21,945	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	32,854	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	54,799	39,216	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	7,691	-	-	-	-
Cash and investments - ending	\$ 6,469	\$ 9,180	\$ 15,726	\$ -	\$ (69,214)	\$ 400	\$ 12,734	\$ 3,257	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	EMA DONATIONS	LHM/ TOBACCOII COMBINED	MASTER TOBACCO III A	HEALTH BONUS BASE GRANT (EMERG PREP)	PUBLIC DEFENDER BOARD	EMA District 8 Grant 2015	PROSECUTOR INVESTIGATOR GRANT	HEALTH BASE GRANT 2013	Totals
Cash and investments - beginning	\$ 3,381	\$ 27,439	\$ 28,823	\$ 28	\$ (194,278)	\$ -	\$ (3,861)	\$ 10,466	\$ 13,566,829
Receipts:									
Taxes	-	-	-	-	-	-	-	-	13,409,475
Licenses and permits	-	-	-	-	-	-	-	-	150,058
Intergovernmental receipts	-	33,139	14,890	-	34,542	-	32,435	15,686	4,970,759
Charges for services	-	-	-	-	-	3,489	-	-	604,144
Fines and forfeits	-	-	-	-	-	-	-	-	1,666,713
Other receipts	-	-	25	-	-	-	-	-	23,424,047
Total receipts	-	33,139	14,915	-	34,542	3,489	32,435	15,686	44,225,196
Disbursements:									
Personal services	-	19,437	-	-	56,864	-	40,540	-	7,356,810
Supplies	-	1,179	56	-	154	3,220	-	-	1,750,728
Other services and charges	-	816	10,963	-	21,392	269	-	-	5,350,186
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,031,629
Capital outlay	-	599	-	-	-	-	-	-	1,258,799
Other disbursements	-	-	-	-	-	-	16,282	15,686	29,419,116
Total disbursements	-	22,031	11,019	-	78,410	3,489	56,822	15,686	46,167,268
Excess (deficiency) of receipts over disbursements	-	11,108	3,896	-	(43,868)	-	(24,387)	-	(1,942,072)
Cash and investments - ending	\$ 3,381	\$ 38,547	\$ 32,719	\$ 28	\$ (238,146)	\$ -	\$ (28,248)	\$ 10,466	\$ 11,624,757

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General	Accident Report	CAGIT County Certified Shares	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant	Convention Visitor and Tourism Promotion	County Option Dog Tax	Covered Bridge
Cash and investments - beginning	\$ 883,375	\$ 18,063	\$ 517,465	\$ 927	\$ 341	\$ 26,837	\$ 16,090	\$ 258,537	\$ 11,385	\$ 25,371
Receipts:										
Taxes	3,665,746	-	1,787,470	-	-	-	-	-	-	-
Licenses and permits	42,355	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	448,707	-	-	-	-	-	269,491	-	-	-
Charges for services	174,098	-	-	-	-	-	-	-	-	-
Fines and forfeits	46,489	-	-	-	3,772	-	-	-	-	-
Other receipts	908,336	2,160	4,818	-	-	11,988	21,004	813,743	9,063	1,850
Total receipts	5,285,731	2,160	1,792,288	-	3,772	11,988	290,495	813,743	9,063	1,850
Disbursements:										
Personal services	3,554,616	-	1,585,884	-	-	-	-	-	-	-
Supplies	68,178	-	50,400	-	-	-	-	-	-	-
Other services and charges	995,755	-	440,150	-	-	-	-	730,000	4,565	-
Debt service - principal and interest	65,288	-	-	-	-	-	-	-	-	-
Capital outlay	30,963	-	20,593	-	-	-	-	-	-	-
Other disbursements	104,561	-	3,366	-	3,908	20,419	215,598	-	-	-
Total disbursements	4,819,361	-	2,100,393	-	3,908	20,419	215,598	730,000	4,565	-
Excess (deficiency) of receipts over disbursements	466,370	2,160	(308,105)	-	(136)	(8,431)	74,897	83,743	4,498	1,850
Cash and investments - ending	\$ 1,349,745	\$ 20,223	\$ 209,360	\$ 927	\$ 205	\$ 18,406	\$ 90,987	\$ 342,280	\$ 15,883	\$ 27,221

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access	Extradition and Sheriffs Assistance	Health	Levy Excess	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 462,764	\$ 955,976	\$ -	\$ 14,410	\$ 605	\$ 11,994	\$ (10,692)	\$ 18,752	\$ 281,014	\$ 32,994
Receipts:										
Taxes	316,832	399,158	-	-	-	-	476,495	-	-	-
Licenses and permits	-	-	-	-	-	-	49,775	-	-	-
Intergovernmental receipts	32,238	35,121	-	-	-	-	41,926	-	185,959	-
Charges for services	57,956	-	-	2,775	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	100,794	3,734	-	-	-	1,961	100	-	503	10,441
Total receipts	507,820	438,013	-	2,775	-	1,961	568,296	-	186,462	10,441
Disbursements:										
Personal services	120,991	80,477	-	-	-	-	458,766	-	-	-
Supplies	36,726	-	-	-	-	-	18,899	-	179,115	-
Other services and charges	46,750	237,390	-	-	-	-	22,568	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	17,796	412,548	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	312	-	1,731	300	18,752	-	-
Total disbursements	222,263	730,415	-	312	-	1,731	500,533	18,752	179,115	-
Excess (deficiency) of receipts over disbursements	285,557	(292,402)	-	2,463	-	230	67,763	(18,752)	7,347	10,441
Cash and investments - ending	\$ 748,321	\$ 663,574	\$ -	\$ 16,873	\$ 605	\$ 12,224	\$ 57,071	\$ -	\$ 288,361	\$ 43,435

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem
Cash and investments - beginning	\$ 420,291	\$ 1,350,406	\$ 177,481	\$ 83,773	\$ 50,695	\$ 18,284	\$ 2,786	\$ 9,291	\$ 624,312	\$ 22,307
Receipts:										
Taxes	-	205,776	-	-	-	-	-	42,367	-	-
Licenses and permits	15,602	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,801,716	-	-	-	90,289	-	-	-	-	3,214
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	400
Other receipts	125,190	840,162	-	49,850	-	3,963	5,670	-	457,666	-
Total receipts	1,942,508	1,045,938	-	49,850	90,289	3,963	5,670	42,367	457,666	3,614
Disbursements:										
Personal services	703,593	400,000	3,500	17,405	135,000	-	-	-	-	-
Supplies	285,271	-	149	-	-	-	-	-	-	-
Other services and charges	253,607	-	83,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	148,850	-	-	-	-	-	-	-	-	-
Other disbursements	-	928,384	-	25,333	4,757	2,937	6,300	32,357	384,275	3,448
Total disbursements	1,391,321	1,328,384	86,649	42,738	139,757	2,937	6,300	32,357	384,275	3,448
Excess (deficiency) of receipts over disbursements	551,187	(282,446)	(86,649)	7,112	(49,468)	1,026	(630)	10,010	73,391	166
Cash and investments - ending	\$ 971,478	\$ 1,067,960	\$ 90,832	\$ 90,885	\$ 1,227	\$ 19,310	\$ 2,156	\$ 19,301	\$ 697,703	\$ 22,473

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Health Clinic	Court Interpreters	DEBT REPAY ROAD LOAN	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 7,753	\$ 70,945	\$ 26,169	\$ 8,020	\$ 5,952	\$ 543,071	\$ (15,401)	\$ 7,547	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	9,225	-	-	-	-	-	-	-
Fines and forfeits	1,280	14,644	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,440,930	16,746,740	69,003	271,835
Total receipts	1,280	14,644	9,225	-	-	-	2,440,930	16,746,740	69,003	271,835
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,343	-	-	-	-	-	-	-	-
Other services and charges	-	7,675	5,700	-	733	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	504,325	-	-	-	-
Capital outlay	-	498	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	38,746	2,445,323	16,746,740	69,003	271,835
Total disbursements	-	11,516	5,700	-	733	543,071	2,445,323	16,746,740	69,003	271,835
Excess (deficiency) of receipts over disbursements	1,280	3,128	3,525	-	(733)	(543,071)	(4,393)	-	-	-
Cash and investments - ending	\$ 9,033	\$ 74,073	\$ 29,694	\$ 8,020	\$ 5,219	\$ -	\$ (19,794)	\$ 7,547	\$ -	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 8,322	\$ -	\$ 35,343	\$ 28,960	\$ 1,762	\$ 1,172	\$ 5	\$ 300	\$ 188	\$ 152
Receipts:										
Taxes	-	-	-	1,253,192	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	50,106	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,070	1,326	2,088
Fines and forfeits	-	-	-	-	-	-	250	-	-	-
Other receipts	-	-	-	-	24,021	-	-	-	-	-
Total receipts	50,106	-	-	1,253,192	24,021	-	250	3,070	1,326	2,088
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	24,517	-	230	3,070	1,428	2,043
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	50,106	-	-	1,282,151	-	-	-	-	-	-
Total disbursements	50,106	-	-	1,282,151	24,517	-	230	3,070	1,428	2,043
Excess (deficiency) of receipts over disbursements	-	-	-	(28,959)	(496)	-	20	-	(102)	45
Cash and investments - ending	\$ 8,322	\$ -	\$ 35,343	\$ 1	\$ 1,266	\$ 1,172	\$ 25	\$ 300	\$ 86	\$ 197

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax	Sales Tax Collections	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 2	\$ 2,028	\$ 1,853	\$ 4	\$ 381,804	\$ 758,084	\$ 563	\$ 2,254	\$ 13,220	\$ 57,233
Receipts:										
Taxes	-	-	-	-	-	713,475	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	699,515	-	-	6,124	7,695	-
Charges for services	-	-	-	2	-	-	506	-	-	-
Fines and forfeits	-	755	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	37,335	-	-	-	-	-
Total receipts	-	755	-	2	736,850	713,475	506	-	6,124	7,695
Disbursements:										
Personal services	-	-	-	-	96,433	305,000	-	-	-	8,315
Supplies	-	-	-	-	-	1,871	347	1,429	-	-
Other services and charges	-	478	-	-	487,578	614,527	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	172,075	-	-	-	-	-
Other disbursements	-	-	-	3	-	-	-	-	-	-
Total disbursements	-	478	-	3	756,086	921,398	347	1,429	-	8,315
Excess (deficiency) of receipts over disbursements	-	277	-	(1)	(19,236)	(207,923)	159	(1,429)	6,124	(620)
Cash and investments - ending	\$ 2	\$ 2,305	\$ 1,853	\$ 3	\$ 362,568	\$ 550,161	\$ 722	\$ 825	\$ 19,344	\$ 56,613

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Clerk IV-D Incentive-Post Oct '99	Treasurer's After Settlement Collections	CITIES READINESS VIII	EMA RADIO 2015	EMA HOMELAND SEC. INTERACT	EMA RADIO/ PRINTER/ TABLET	CLERK TRUST	SETS SUPPORT	INMATE TRUST ACCOUNT	JAIL COMMISSARY
Cash and investments - beginning	\$ 31,658	\$ 509,419	\$ (9,473)	\$ -	\$ -	\$ -	\$ 607,536	\$ 8,400	\$ 814	\$ 43,088
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,516	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	54,748	62,824
Fines and forfeits	-	-	-	-	-	-	1,318,052	213,362	-	-
Other receipts	-	453,458	9,473	-	-	-	-	-	-	-
Total receipts	5,516	453,458	9,473	-	-	-	1,318,052	213,362	54,748	62,824
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	6,481	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	509,419	-	-	-	-	1,666,016	219,943	54,423	59,770
Total disbursements	6,481	509,419	-	-	-	-	1,666,016	219,943	54,423	59,770
Excess (deficiency) of receipts over disbursements	(965)	(55,961)	9,473	-	-	-	(347,964)	(6,581)	325	3,054
Cash and investments - ending	\$ 30,693	\$ 453,458	\$ -	\$ -	\$ -	\$ -	\$ 259,572	\$ 1,819	\$ 1,139	\$ 46,142

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	SHERIFF DRUG INVESTIGATION	EMA HMEP 2016 GRANT	2015 EMPG LOCAL BASE (EMA)	INDOT COMMUNITY CROSSING GRANT 2016	E-911 LANDLINE	COUNTY EXTRADITION FUND	EDUCATION PLATE FEE	SHERIFF DNR DISTRIBUTION	Jackson Township Fire Grant	Cities Readiness VI
Cash and investments - beginning	\$ 11,528	\$ -	\$ -	\$ -	\$ (699)	\$ 764	\$ -	\$ (2,928)	\$ (1,040)	\$ (502)
Receipts:										
Taxes	-	-	-	-	-	-	244	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,167	5,111	-	-	-	-	4,265	-	-
Charges for services	1,200	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,000,000	699	-	-	2,928	1,040	502
Total receipts	1,200	2,167	5,111	1,000,000	699	-	244	7,193	1,040	502
Disbursements:										
Personal services	-	-	-	-	-	-	-	4,160	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,167	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,111	-	-	-	-	-	-	-
Other disbursements	5,244	-	-	-	-	-	244	-	-	-
Total disbursements	5,244	3,167	5,111	-	-	-	244	4,160	-	-
Excess (deficiency) of receipts over disbursements	(4,044)	(1,000)	-	1,000,000	699	-	-	3,033	1,040	502
Cash and investments - ending	\$ 7,484	\$ (1,000)	\$ -	\$ 1,000,000	\$ -	\$ 764	\$ -	\$ 105	\$ -	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cities Readiness VII	Helmburg Sewer Grant	2016 NOTES ROAD PROJECTS	SPECIAL TEMP LEGISLATION BRIDGE	LIT SPECIAL DISTRIBUTION 75%	LOIT 2016 SPECIAL DISTRIBUTION	IPAC Drug Fund 8040	HEALTH BASE GRANT 9114	CITIES READINESS FED GRANT	HOMELAND SECURITY LETPP
Cash and investments - beginning	\$ (751)	\$ (375)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319
Receipts:										
Taxes	-	-	-	480,237	617,328	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	37,894	-	1,076,359	-	15,784	8,033	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	751	375	2,000,000	-	-	-	2,000	-	-	-
Total receipts	751	375	2,000,000	518,131	617,328	1,076,359	2,000	15,784	8,033	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	2,722	-
Other services and charges	-	-	20,500	-	-	-	-	-	1,757	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	518,131	617,328	1,076,359	1,464	-	-	-
Total disbursements	-	-	20,500	518,131	617,328	1,076,359	1,464	-	4,479	-
Excess (deficiency) of receipts over disbursements	751	375	1,979,500	-	-	-	536	15,784	3,554	-
Cash and investments - ending	\$ -	\$ -	\$ 1,979,500	\$ -	\$ -	\$ -	\$ 536	\$ 15,784	\$ 3,554	\$ 319

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Park and Recreation Timber Sales	SHERIFF SURETY BOND	SMALL CLAIM SERV FEE	PROBATION APPLICATION FEE	PROS CONTROLLED SUB. TAX	PUBLIC DEFENDER FUND	BOND ADMIN. FEED	DOCUMENT FEES	CITIES READINESS	CITIES READINESS II
Cash and investments - beginning	\$ 43,424	\$ 65	\$ -	\$ 2,025	\$ 236	\$ 14,636	\$ -	\$ -	\$ 62	\$ 3,113
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	1,293	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,939	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,293	-	-	-	1,939	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,273	-	-	-	14,060	-	-	-	-
Total disbursements	-	1,273	-	-	-	14,060	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	20	-	-	-	(12,121)	-	-	-	-
Cash and investments - ending	\$ 43,424	\$ 85	\$ -	\$ 2,025	\$ 236	\$ 2,515	\$ -	\$ -	\$ 62	\$ 3,113

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CIVIL SERVICE FEE	HSC 07 PAY 08 (CAGIT)	COMM TRANSITION PROG CC	BC PRISONER REIMBURSEMENT FUND	PROPERTY TRANSFER FEE FUND	HWY SAFETY PLAN CA95-11	DRUG ABUSE PREVENTION FD	FIREARMS- TRAIN. GUN PERMIT	PROJECT INCOME	JURY PAY FUND
Cash and investments - beginning	\$ -	\$ 26,160	\$ 375	\$ 19,910	\$ 14,563	\$ 1,524	\$ 6,454	\$ 19,653	\$ 46,270	\$ 26,798
Receipts:										
Taxes	-	1,534,810	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,299	-	-	-	-
Charges for services	-	-	-	-	7,510	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	1,869
Other receipts	-	-	5,925	-	-	-	12,034	19,012	81,092	-
Total receipts	-	1,534,810	5,925	-	7,510	4,299	12,034	19,012	81,092	1,869
Disbursements:										
Personal services	-	-	-	-	-	3,481	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,537,296	-	-	-	-	13,108	16,964	52,147	-
Total disbursements	-	1,537,296	-	-	-	3,481	13,108	16,964	52,147	-
Excess (deficiency) of receipts over disbursements	-	(2,486)	5,925	-	7,510	818	(1,074)	2,048	28,945	1,869
Cash and investments - ending	\$ -	\$ 23,674	\$ 6,300	\$ 19,910	\$ 22,073	\$ 2,342	\$ 5,380	\$ 21,701	\$ 75,215	\$ 28,667

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	RECORDER'S TRAINING FUND	RECORDER'S REDACTED VERSION	AUDITORS INELIGIBLE DED FUND	BROWN COUNTY 911	PK & REC NON REV OPER FUND	PARKS & REC GRANT FUND	PK & REC SALT CREEK TRAIL MAIN	SALT CREEK TRAIL - INDOT PH-1	SALT CK TR - PARK & REC DNR
Cash and investments - beginning	\$ 6,333	\$ 763	\$ 21,085	\$ 168,881	\$ 36,488	\$ -	\$ 3,236	\$ 1,840	\$ 725,363
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,798	1,798	-	287,245	95,868	-	1,666	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,068	16,193	223	13,862	-	-	3,033
Total receipts	1,798	1,798	2,068	303,438	96,091	13,862	1,666	-	3,033
Disbursements:									
Personal services	-	-	-	298,347	37,333	-	-	-	-
Supplies	-	-	-	753	-	-	-	-	-
Other services and charges	-	-	-	2,773	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,854	-	-
Other disbursements	180	1,013	-	-	41,003	1,712	-	-	-
Total disbursements	180	1,013	-	301,873	78,336	1,712	4,854	-	-
Excess (deficiency) of receipts over disbursements	1,618	785	2,068	1,565	17,755	12,150	(3,188)	-	3,033
Cash and investments - ending	\$ 7,951	\$ 1,548	\$ 23,153	\$ 170,446	\$ 54,243	\$ 12,150	\$ 48	\$ 1,840	\$ 728,396

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	FINES & FORFEITURES	PROBATION USERS FEE ADULT	PROBATION USERS FEE JUVENILE	PROB ADMIN. FEES/SUP ADULT SVC	IMPROVEMENTS LOAN	PROS. INFRACTION DEFERRAL	EDC/SBI	CO ECON DEVEL INCOME TAX	URINE DRUG SCREEN FUND	5TH 3RD INVESTMENT MONEY
Cash and investments - beginning	\$ 33	\$ 29,545	\$ 18,881	\$ 20,050	\$ 219	\$ 20,098	\$ 30,638	\$ -	\$ 3,690	\$ 46,975
Receipts:										
Taxes	-	-	-	-	-	-	-	770,448	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	408	33,052	-	8,645	-	23,326	-	-	-	-
Other receipts	-	-	1,090	-	-	-	-	-	2,765	28,435
Total receipts	408	33,052	1,090	8,645	-	23,326	-	770,448	2,765	28,435
Disbursements:										
Personal services	-	9,618	11,954	7,958	-	8,977	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,456	962	-	-	-	-	-	4,750	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	411	-	-	-	-	5,000	-	770,448	-	-
Total disbursements	411	11,074	12,916	7,958	-	13,977	-	770,448	4,750	-
Excess (deficiency) of receipts over disbursements	(3)	21,978	(11,826)	687	-	9,349	-	-	(1,985)	28,435
Cash and investments - ending	\$ 30	\$ 51,523	\$ 7,055	\$ 20,737	\$ 219	\$ 29,447	\$ 30,638	\$ -	\$ 1,705	\$ 75,410

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	RETURN OF FUNDS HEALTH CLINIC	TRIAD	DISASTER RECOVERY DONATIONS	LOCAL ANIMAL ORDINANCE	PROSECUTOR ST. FORFEIT.	PROSECUTOR FED FORFEITURE	OWNER OCCUPIED REHAB GRANT	BR CO FAMILY ACCESS PROG	BR CO DOMESTIC VIOLENCE TASK
Cash and investments - beginning	\$ 120,036	\$ 3,011	\$ -	\$ 13,743	\$ 2,500	\$ 506	\$ 4,198	\$ -	\$ 824
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	253	-	-	-	-	-
Other receipts	-	5,522	3,366	-	-	-	-	-	-
Total receipts	-	5,522	3,366	253	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,095	-	-	-	-	-	-	-
Total disbursements	-	2,095	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,427	3,366	253	-	-	-	-	-
Cash and investments - ending	\$ 120,036	\$ 6,438	\$ 3,366	\$ 13,996	\$ 2,500	\$ 506	\$ 4,198	\$ -	\$ 824

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	PRESCRIPTION DRUG ABUSE PROGRAM	P & Z PROJECT	TITLE III HAVA	TITLE III SEC 101	JUVENILE AAC ABILITY GRANT	JAIL LEASE RENTAL	ECONOMIC DEV COMM - OBER GRANT	LOAN-ROAD IMPROVEMENT FUND	4-H FAIR CONST' LOAN
Cash and investments - beginning	\$ 500	\$ 10,000	\$ 49,300	\$ 765	\$ 593	\$ 343,610	\$ 2,000	\$ 734	\$ 165
Receipts:									
Taxes	-	-	-	-	-	478,990	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,107	-	42,145	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	38,746	-
Total receipts	-	-	-	16,107	-	521,135	-	38,746	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	39,571	-	-	565,000	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	39,571	-	-	565,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(39,571)	16,107	-	(43,865)	-	38,746	-
Cash and investments - ending	\$ 500	\$ 10,000	\$ 9,729	\$ 16,872	\$ 593	\$ 299,745	\$ 2,000	\$ 39,480	\$ 165

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	TITLE III - FIRE	PUBLIC SAFETY LOIT DISTRIBUTION	OPER LEVY FREEZE STABILIZATION	CAGIT-PROP TAX OPER LEVY	COMMERICAL VEH EXCISE TAX	SHERIFF'S SERVICE FEES - RETIREMENT	VAN BUREN FIRE DEPT GRANT	REDEVELOPMENT COMMISSION	PUBLIC HEALTH COORDINATOR - BIOT
Cash and investments - beginning	\$ 4,349	\$ -	\$ 46,151	\$ -	\$ 395	\$ 6,112	\$ 10,397	\$ 417,000	\$ 286
Receipts:									
Taxes	-	-	-	1,214,035	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	767,405	-	-	86,690	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,863	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	767,405	-	1,214,035	86,690	7,863	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	767,405	-	-	-	-	10,397	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,214,034	86,690	6,112	-	-	-
Total disbursements	-	767,405	-	1,214,034	86,690	6,112	10,397	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	1	-	1,751	(10,397)	-	-
Cash and investments - ending	\$ 4,349	\$ -	\$ 46,151	\$ 1	\$ 395	\$ 7,863	\$ -	\$ 417,000	\$ 286

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	BIOTERRORISM CASH ALLOW	BIOTERRORISM SUPPLEMENTAL A	EMS GRANT FUND	BROWN CO DATA SHARING GRANT	VICTIM ASSIST. PROG. FED	INMATE INCENTIVE PAYMENTS	BUYOUT GRANT	BR CO EMA GRANT FUND	DENTAL/MRI SUPPORT CLINIC
Cash and investments - beginning	\$ 6,469	\$ 9,180	\$ 15,726	\$ -	\$ (69,214)	\$ 400	\$ 12,734	\$ 3,257	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,048	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	91,725	-	-	-	-
Total receipts	-	-	-	-	124,773	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	42,855	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	445	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	43,300	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	81,473	-	-	-	-
Cash and investments - ending	\$ 6,469	\$ 9,180	\$ 15,726	\$ -	\$ 12,259	\$ 400	\$ 12,734	\$ 3,257	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	EMA DONATIONS	LHM/ TOBACCOII COMBINED	MASTER TOBACCO III A	HEALTH BONUS BASE GRANT (EMERG PREP)	PUBLIC DEFENDER BOARD	EMA District 8 Grant 2015	PROSECUTOR INVESTIGATOR GRANT	HEALTH BASE GRANT 2013	Totals
Cash and investments - beginning	\$ 3,381	\$ 38,547	\$ 32,719	\$ 28	\$ (238,146)	\$ -	\$ (28,248)	\$ 10,466	\$ 11,624,757
Receipts:									
Taxes	-	-	-	-	-	-	-	-	13,956,603
Licenses and permits	-	-	-	-	-	-	-	-	107,732
Intergovernmental receipts	-	33,139	14,890	-	-	-	38,303	-	5,863,256
Charges for services	-	-	-	-	-	-	-	-	766,996
Fines and forfeits	-	-	-	-	-	-	-	-	1,676,359
Other receipts	-	-	-	-	238,146	-	32,586	-	27,029,909
Total receipts	-	33,139	14,890	-	238,146	-	70,889	-	49,400,855
Disbursements:									
Personal services	-	18,054	-	-	-	-	41,649	-	7,954,366
Supplies	-	675	-	-	-	-	-	-	649,878
Other services and charges	-	-	7,278	-	-	-	-	-	4,789,135
Debt service - principal and interest	-	-	-	-	-	-	-	-	569,613
Capital outlay	-	3,897	-	-	-	-	-	-	1,421,756
Other disbursements	-	-	-	-	-	-	-	9,473	31,162,005
Total disbursements	-	22,626	7,278	-	-	-	41,649	9,473	46,546,753
Excess (deficiency) of receipts over disbursements	-	10,513	7,612	-	238,146	-	29,240	(9,473)	2,854,102
Cash and investments - ending	\$ 3,381	\$ 49,060	\$ 40,331	\$ 28	\$ -	\$ -	\$ 992	\$ 993	\$ 14,478,859

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CITIES READINESS FED GRANT	CLERK TRUST	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COMMUNITY CORRECTIONS GRANT
Cash and investments - beginning	\$ 3,554	\$ 259,572	\$ 1,349,745	\$ 20,223	\$ 209,360	\$ -	\$ 927	\$ 205	\$ 18,406	\$ 90,987
Receipts:										
Taxes	-	-	2,227,605	-	-	745,798	-	-	-	-
Licenses and permits	-	-	54,962	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,718,645	-	-	-	-	-	-	216,440
Charges for services	8,329	-	108,683	-	-	-	-	-	-	-
Fines and forfeits	-	-	46,841	-	-	-	-	3,876	-	-
Other receipts	-	850,498	1,674,073	3,039	226	314,816	-	-	12,295	36,114
Total receipts	8,329	850,498	6,830,809	3,039	226	1,060,614	-	3,876	12,295	252,554
Disbursements:										
Personal services	-	-	4,711,839	-	55,131	90,525	-	-	-	227,985
Supplies	7,151	-	110,989	-	3,326	-	-	-	-	-
Other services and charges	830	-	1,497,235	-	68,106	146,316	-	-	-	-
Debt service - principal and interest	-	-	126,394	-	-	-	-	-	-	-
Capital outlay	-	-	47,730	-	3,105	183,970	-	-	-	-
Other disbursements	3,902	867,634	434,285	-	79,918	100,000	-	-	11,215	71,280
Total disbursements	11,883	867,634	6,928,472	-	209,586	520,811	-	-	11,215	299,265
Excess (deficiency) of receipts over disbursements	(3,554)	(17,136)	(97,663)	3,039	(209,360)	539,803	-	3,876	1,080	(46,711)
Cash and investments - ending	\$ -	\$ 242,436	\$ 1,252,082	\$ 23,262	\$ -	\$ 539,803	\$ 927	\$ 4,081	\$ 19,486	\$ 44,276

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Convention Visitor and Tourism Promotion	County Option Dog Tax	Covered Bridge	Cummulative Bridge	Cummulative Capital Development	Emergency Planning/Right to Know	Enhanced Access	Extradition and Sheriff's Assistance	Health	Local Road and Street
Cash and investments - beginning	\$ 342,280	\$ 15,883	\$ 27,221	\$ 748,321	\$ 663,574	\$ 16,873	\$ 605	\$ 12,988	\$ 57,071	\$ 288,361
Receipts:										
Taxes	-	-	-	312,412	392,994	-	-	-	483,494	-
Licenses and permits	-	-	-	-	-	-	-	-	55,276	-
Intergovernmental receipts	-	-	-	27,122	33,304	-	-	-	53,075	237,686
Charges for services	-	-	-	-	-	2,865	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	829,688	7,815	1,850	50,091	35,235	-	-	1,441	15,784	1,037
Total receipts	829,688	7,815	1,850	389,625	461,533	2,865	-	1,441	607,629	238,723
Disbursements:										
Personal services	-	-	-	108,875	83,491	-	-	-	406,659	-
Supplies	-	-	29	12,127	-	-	-	-	15,292	191,427
Other services and charges	1,050,000	-	-	23,936	158,458	-	-	-	37,979	6,407
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	28,631	635,941	-	-	-	-	-
Other disbursements	-	7,233	-	29,328	200	1,014	-	6,663	59,745	-
Total disbursements	1,050,000	7,233	29	202,897	878,090	1,014	-	6,663	519,675	197,834
Excess (deficiency) of receipts over disbursements	(220,312)	582	1,821	186,728	(416,557)	1,851	-	(5,222)	87,954	40,889
Cash and investments - ending	\$ 121,968	\$ 16,465	\$ 29,042	\$ 935,049	\$ 247,017	\$ 18,724	\$ 605	\$ 7,766	\$ 145,025	\$ 329,250

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT Public Safety -		Motor Vehicle Highway	Rainy Day	Reassessment -	Recorder's Records Perpetuation	Riverboat	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
	County Share	Misdemeanant			2015					
Cash and investments - beginning	\$ -	\$ 43,435	\$ 971,478	\$ 1,067,960	\$ 90,832	\$ 90,885	\$ 1,227	\$ 19,310	\$ 2,156	\$ 19,301
Receipts:										
Taxes	-	-	-	-	23,555	-	-	-	-	84,241
Licenses and permits	-	-	11,159	-	-	-	-	-	-	-
Intergovernmental receipts	740,845	-	2,299,694	-	4,960	-	90,292	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,765	10,441	127,394	970,030	-	62,649	-	3,411	11,795	-
Total receipts	744,610	10,441	2,438,247	970,030	28,515	62,649	90,292	3,411	11,795	84,241
Disbursements:										
Personal services	60,947	-	619,973	-	3,500	18,499	-	-	-	-
Supplies	-	-	827,419	-	192	-	-	-	-	-
Other services and charges	43,277	-	310,686	-	83,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	46,223	-	107,771	-	-	-	-	-	-	-
Other disbursements	223,881	-	92,830	500,000	-	21,025	4,757	18,610	10,400	78,008
Total disbursements	374,328	-	1,958,679	500,000	86,692	39,524	4,757	18,610	10,400	78,008
Excess (deficiency) of receipts over disbursements	370,282	10,441	479,568	470,030	(58,177)	23,125	85,535	(15,199)	1,395	6,233
Cash and investments - ending	\$ 370,282	\$ 53,876	\$ 1,451,046	\$ 1,537,990	\$ 32,655	\$ 114,010	\$ 86,762	\$ 4,111	\$ 3,551	\$ 25,534

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Surplus	Guardian Ad Litem	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Health Clinic	Court Interpreters	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace
Cash and investments - beginning	\$ 697,703	\$ 22,473	\$ 9,033	\$ 74,073	\$ 29,694	\$ 8,020	\$ 5,219	\$ (19,794)	\$ 7,547	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	18,431,328	1,242,311
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,649	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,278	-	-	-	-	-
Fines and forfeits	-	200	1,540	16,855	-	-	-	-	-	-
Other receipts	472,456	2,450	-	-	-	-	-	2,493,620	-	-
Total receipts	472,456	6,299	1,540	16,855	8,278	-	-	2,493,620	18,431,328	1,242,311
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	2,680	-	-	-	-	-	-
Other services and charges	-	-	-	41,753	4,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	498	-	-	-	-	-	-
Other disbursements	709,942	5,062	-	-	-	-	-	2,495,371	18,431,328	1,242,311
Total disbursements	709,942	5,062	-	44,931	4,500	-	-	2,495,371	18,431,328	1,242,311
Excess (deficiency) of receipts over disbursements	(237,486)	1,237	1,540	(28,076)	3,778	-	-	(1,751)	-	-
Cash and investments - ending	\$ 460,217	\$ 23,710	\$ 10,573	\$ 45,997	\$ 33,472	\$ 8,020	\$ 5,219	\$ (21,545)	\$ 7,547	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Wheel Tax	Sur Tax	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 8,322	\$ 35,343	\$ 1	\$ -	\$ 1,266	\$ 1,172	\$ 25	\$ 300
Receipts:										
Taxes	-	-	-	-	-	1,617,271	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	45,086	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	3,415
Fines and forfeits	-	-	-	-	-	-	-	-	365	-
Other receipts	176,151	538,755	-	-	-	-	20,915	-	100	-
Total receipts	176,151	538,755	45,086	-	-	1,617,271	20,915	-	465	3,415
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	20,328	-	360	3,405
Debt service - principal and interest	-	-	1,599	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	176,151	538,755	43,488	-	-	1,589,777	-	-	-	-
Total disbursements	176,151	538,755	45,087	-	-	1,589,777	20,328	-	360	3,405
Excess (deficiency) of receipts over disbursements	-	-	(1)	-	-	27,494	587	-	105	10
Cash and investments - ending	\$ -	\$ -	\$ 8,321	\$ 35,343	\$ 1	\$ 27,494	\$ 1,853	\$ 1,172	\$ 130	\$ 310

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Sales Tax Collections	CAGIT Distribution	CEDIT Distribution	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 86	\$ 197	\$ 2	\$ 2,305	\$ -	\$ 1,853	\$ 3	\$ 362,568	\$ 550,161	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	4,927,501
Charges for services	1,160	2,098	-	-	-	-	31	-	-	-
Fines and forfeits	-	-	-	770	325	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	220,601	392,000	-
Total receipts	1,160	2,098	-	770	325	-	31	220,601	392,000	4,927,501
Disbursements:										
Personal services	-	-	-	-	-	-	-	34,078	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,162	2,115	-	1,375	-	-	-	438,053	627,345	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	111,038	-	-
Other disbursements	-	-	-	-	-	-	2	-	314,816	4,835,466
Total disbursements	1,162	2,115	-	1,375	-	-	2	583,169	942,161	4,835,466
Excess (deficiency) of receipts over disbursements	(2)	(17)	-	(605)	325	-	29	(362,568)	(550,161)	92,035
Cash and investments - ending	\$ 84	\$ 180	\$ 2	\$ 1,700	\$ 325	\$ 1,853	\$ 32	\$ -	\$ -	\$ 92,035

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT (EDIT)	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	ISETS Support	Sheriff Drug Investigation	Jail Commissary	Inmate Trust Account
Cash and investments - beginning	\$ -	\$ 722	\$ 825	\$ 19,344	\$ 56,613	\$ 30,693	\$ 1,819	\$ 7,484	\$ 46,142	\$ 1,139
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	811,301	-	-	4,764	8,689	5,372	-	-	-	-
Charges for services	-	319	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	208,541	3,421	70,329	67,298
Total receipts	811,301	319	-	4,764	8,689	5,372	208,541	3,421	70,329	67,298
Disbursements:										
Personal services	-	-	-	-	8,315	-	-	-	-	-
Supplies	-	128	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	417	-	7,980	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	811,301	-	-	-	-	-	206,825	1,871	62,121	60,417
Total disbursements	811,301	128	-	417	8,315	7,980	206,825	1,871	62,121	60,417
Excess (deficiency) of receipts over disbursements	-	191	-	4,347	374	(2,608)	1,716	1,550	8,208	6,881
Cash and investments - ending	\$ -	\$ 913	\$ 825	\$ 23,691	\$ 56,987	\$ 28,085	\$ 3,535	\$ 9,034	\$ 54,350	\$ 8,020

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Treasurer's Cash Change	Treasurer's After Settlement Collections	SHERIFF SURETY BOND	PROBATION APPLICATION FEE	PROS CONTROLLED SUB. TAX	PUBLIC DEFENDER FUND	CITIES READINESS II	HOMELAND SECURITY LETPP	HSC 07 PAY 08 (CAGIT)	COMM TRANSITION PROG CC
Cash and investments - beginning	\$ 500	\$ 452,958	\$ 85	\$ 2,025	\$ 236	\$ 2,515	\$ 3,113	\$ 319	\$ 23,674	\$ 6,300
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	1,200	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,711	-	-	-	-
Other receipts	-	772,886	-	-	-	-	-	-	-	1,400
Total receipts	-	772,886	1,200	-	-	3,711	-	-	-	1,400
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	452,958	1,285	-	-	-	-	-	-	-
Total disbursements	-	452,958	1,285	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	319,928	(85)	-	-	3,711	-	-	-	1,400
Cash and investments - ending	\$ 500	\$ 772,886	\$ -	\$ 2,025	\$ 236	\$ 6,226	\$ 3,113	\$ 319	\$ 23,674	\$ 7,700

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BC PRISONER REIMBURSEMENT FUND	PROPERTY TRANSFER FEE FUND	HWY SAFETY PLAN CA95-11	DRUG ABUSE PREVENTION FD	FIREARMS- TRAIN. GUN PERMIT	PROJECT INCOME	JURY PAY FUND	RECORDER'S TRAINING FUND	RECORDER'S REDACTED VERSION	EDUCATION PLATE FEE FUND
Cash and investments - beginning	\$ 19,910	\$ 22,073	\$ 2,342	\$ 5,380	\$ 21,701	\$ 75,215	\$ 28,667	\$ 7,951	\$ 1,548	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	225
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,301	-	-	-	-	-	-	-
Charges for services	-	9,255	-	-	-	-	-	2,682	2,682	-
Fines and forfeits	-	-	-	-	-	-	1,631	-	-	-
Other receipts	-	-	-	14,234	9,390	70,863	-	-	-	-
Total receipts	-	9,255	8,301	14,234	9,390	70,863	1,631	2,682	2,682	225
Disbursements:										
Personal services	-	-	10,336	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	12,050	26,748	96,040	-	397	1,013	225
Total disbursements	-	-	10,336	12,050	26,748	96,040	-	397	1,013	225
Excess (deficiency) of receipts over disbursements	-	9,255	(2,035)	2,184	(17,358)	(25,177)	1,631	2,285	1,669	-
Cash and investments - ending	\$ 19,910	\$ 31,328	\$ 307	\$ 7,564	\$ 4,343	\$ 50,038	\$ 30,298	\$ 10,236	\$ 3,217	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	AUDITORS INELIGIBLE DED FUND	BROWN COUNTY 911	PK & REC NON REV OPER FUND	Parks and Recreation Timber Sales	PARKS & REC GRANT FUND	PK & REC SALT CREEK TRAIL MAIN	SALT CREEK TRAIL - INDOT PH-1	SALT CK TR - PARK & REC DNR	FINES & FORFEITURES	PROBATION USERS FEE ADULT
Cash and investments - beginning	\$ 23,153	\$ 170,446	\$ 54,243	\$ 43,424	\$ 12,150	\$ 48	\$ 1,840	\$ 728,396	\$ 30	\$ 51,523
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	301,856	80,593	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	686	29,473
Other receipts	-	-	-	-	4,366	-	-	6,248	-	-
Total receipts	-	301,856	80,593	-	4,366	-	-	6,248	686	29,473
Disbursements:										
Personal services	-	258,092	38,642	-	-	-	-	-	-	19,613
Supplies	-	1,388	-	-	-	-	-	-	-	-
Other services and charges	-	14,987	-	-	-	-	-	31,126	-	2,872
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	22,597	-	6,000	-	-	-	-	-
Other disbursements	-	-	53,206	43,424	5,496	-	-	650	648	-
Total disbursements	-	274,467	114,445	43,424	11,496	-	-	31,776	648	22,485
Excess (deficiency) of receipts over disbursements	-	27,389	(33,852)	(43,424)	(7,130)	-	-	(25,528)	38	6,988
Cash and investments - ending	\$ 23,153	\$ 197,835	\$ 20,391	\$ -	\$ 5,020	\$ 48	\$ 1,840	\$ 702,868	\$ 68	\$ 58,511

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PROBATION USERS FEE JUVENILE	PROB ADMIN. FEES/SUP ADULT SVC	IMPROVEMENTS LOAN	PROS. INFRACTION DEFERRAL	EDC/SBI	URINE DRUG SCREEN FUND	5TH 3RD INVESTMENT MONEY	RETURN OF FUNDS HEALTH CLINIC	TRIAD	DISASTER RECOVERY DONATIONS
Cash and investments - beginning	\$ 7,055	\$ 20,737	\$ 219	\$ 29,447	\$ 30,638	\$ 1,705	\$ 75,410	\$ 120,036	\$ 6,438	\$ 3,366
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	9,102	-	17,615	-	-	-	-	-	-
Other receipts	2,080	-	-	-	-	2,634	16,625	-	13,622	-
Total receipts	2,080	9,102	-	17,615	-	2,634	16,625	-	13,622	-
Disbursements:										
Personal services	2,385	13,089	-	14,842	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,868	-	-	-	-	1,848	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	219	-	-	-	92,035	-	729	-
Total disbursements	4,253	13,089	219	14,842	-	1,848	92,035	-	729	-
Excess (deficiency) of receipts over disbursements	(2,173)	(3,987)	(219)	2,773	-	786	(75,410)	-	12,893	-
Cash and investments - ending	\$ 4,882	\$ 16,750	\$ -	\$ 32,220	\$ 30,638	\$ 2,491	\$ -	\$ 120,036	\$ 19,331	\$ 3,366

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOCAL ANIMAL ORDINANCE	PROSECUTOR ST. FORFEIT.	PROSECUTOR FED FORFEITURE	OWNER OCCUPIED REHAB GRANT	BR CO DOMESTIC VIOLENCE TASK	PRESCRIPTION DRUG ABUSE PROGRAM	P & Z PROJECT	TITLE III HAVA	TITLE III SEC 101	JUVENILE AAC ABILITY GRANT
Cash and investments - beginning	\$ 13,996	\$ 2,500	\$ 506	\$ 4,198	\$ 824	\$ 500	\$ 10,000	\$ 9,729	\$ 16,872	\$ 593
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 13,996	\$ 2,500	\$ 506	\$ 4,198	\$ 824	\$ 500	\$ 10,000	\$ 9,729	\$ 16,872	\$ 593

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	JAIL LEASE RENTAL	ECONOMIC DEV COMM - OBER GRANT	DEBT REPAY 2016 ROAD ROAD LOAN	LOAN-ROAD IMPROVEMENT FUND	4-H FAIR CONST LOAN	2016 NOTES ROAD PROJECTS	HEALTH INS TRUST FUND	SHERIFF DNR DISTRIBUTION	TITLE III - FIRE
Cash and investments - beginning	\$ 299,745	\$ 2,000	\$ -	\$ 39,480	\$ 165	\$ 1,979,500	\$ -	\$ 105	\$ 4,349
Receipts:									
Taxes	516,967	-	658,296	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	42,815	-	53,658	-	-	-	-	3,600	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	145,000	992,717	-	-
Total receipts	559,782	-	711,954	-	-	145,000	992,717	3,600	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	3,471	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,762,349	958,046	-	-
Debt service - principal and interest	-	-	558,792	-	-	-	-	-	-
Capital outlay	568,000	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	568,000	-	558,792	-	-	1,762,349	958,046	3,471	-
Excess (deficiency) of receipts over disbursements	(8,218)	-	153,162	-	-	(1,617,349)	34,671	129	-
Cash and investments - ending	\$ 291,527	\$ 2,000	\$ 153,162	\$ 39,480	\$ 165	\$ 362,151	\$ 34,671	\$ 234	\$ 4,349

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	OPER LEVY FREEZE STABILIZATION	CAGIT-PROP TAX OPER LEVY	COMMERICAL VEH EXCISE TAX	Special Temporary Leg 7107	LIT PUBLIC SAFETY	SHERIFF'S SERVICE FEES - RETIREMENT	Generator Grant EMA 8000	Probation Grant Crim Just 8011	IPAC Drug Fund 8040
Cash and investments - beginning	\$ 46,151	\$ 1	\$ 395	\$ -	\$ -	\$ 7,863	\$ -	\$ -	\$ 536
Receipts:									
Taxes	-	-	-	471,097	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	84,053	39,296	808,635	-	69,023	4,037	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,800	-	-	-
Other receipts	-	-	-	-	-	-	-	60,562	-
Total receipts	-	-	84,053	510,393	808,635	7,800	69,023	64,599	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	3,571	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	69,023	-	-
Other disbursements	-	-	80,482	291,318	808,635	-	-	64,599	-
Total disbursements	-	-	84,053	291,318	808,635	-	69,023	64,599	-
Excess (deficiency) of receipts over disbursements	-	-	-	219,075	-	7,800	-	-	-
Cash and investments - ending	\$ 46,151	\$ 1	\$ 395	\$ 219,075	\$ -	\$ 15,663	\$ -	\$ -	\$ 536

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	IPAC DRUG GRANT	REDEVELOPMENT COMMISSION	PUBLIC HEALTH COORDINATOR - BIOT	BIOTERRORISM CASH ALLOW	BIOTERRORISM SUPPLEMENTAL A	EMS GRANT FUND	VICTIM ASSIST. PROG. FED	INMATE INCENTIVE PAYMENTS	BUYOUT GRANT
Cash and investments - beginning	\$ -	\$ 417,000	\$ 286	\$ 6,469	\$ 9,180	\$ 15,726	\$ 12,259	\$ 400	\$ 12,734
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,000	-	-	-	-	-	34,605	-	-
Charges for services	-	-	-	-	-	-	11,725	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,178	-	-	-	-	-	-	-
Total receipts	2,000	1,178	-	-	-	-	46,330	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	45,618	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	21,394	-	-	-	-	290	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,000	-	-	-	-	-	-	-	-
Total disbursements	2,000	21,394	-	-	-	-	45,908	-	-
Excess (deficiency) of receipts over disbursements	-	(20,216)	-	-	-	-	422	-	-
Cash and investments - ending	\$ -	\$ 396,784	\$ 286	\$ 6,469	\$ 9,180	\$ 15,726	\$ 12,681	\$ 400	\$ 12,734

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	HWY GRADE CROSSING GRANT 2016/2017	BR CO EMA GRANT FUND	EMA DONATIONS	LHM/ TOBACCOII COMBINED	MASTER TOBACCO III A	Health Base Grant 9114	HEALTH BONUS BASE GRANT (EMERG PREP)	CITIES READINESS VIII	EMA HMEP 2016 GRANT
Cash and investments - beginning	\$ -	\$ 3,257	\$ 3,381	\$ 49,060	\$ 40,331	\$ 15,784	\$ 28	\$ -	\$ (1,000)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,504	-	-	33,139	14,890	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,000
Total receipts	13,504	-	-	33,139	14,890	-	-	-	1,000
Disbursements:									
Personal services	-	-	-	19,038	-	-	-	4,146	-
Supplies	-	-	-	232	321	-	-	264	-
Other services and charges	-	-	-	385	5,133	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	13,504	-	-	965	-	-	-	-	-
Other disbursements	-	-	-	-	-	15,784	-	-	-
Total disbursements	13,504	-	-	20,620	5,454	15,784	-	4,410	-
Excess (deficiency) of receipts over disbursements	-	-	-	12,519	9,436	(15,784)	-	(4,410)	1,000
Cash and investments - ending	\$ -	\$ 3,257	\$ 3,381	\$ 61,579	\$ 49,767	\$ -	\$ 28	\$ (4,410)	\$ -

BROWN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	INDOT COMMUNITY CROSSING GRANT 2016	EMA INCIDENT COMMAND GRANT 2017	PROSECUTOR INVESTIGATOR GRANT	HEALTH BASE GRANT 2013	CITIES READINESS	EMA COMM FOUNDATION AED 2017	EMA WATER RESCUE GRANT	2017 SHERIFF IN DOC JAIL TREAT	Totals
Cash and investments - beginning	\$ 1,000,000	\$ -	\$ 992	\$ 993	\$ 62	\$ -	\$ -	\$ -	\$ 14,478,859
Receipts:									
Taxes	-	-	-	-	-	-	-	-	27,207,594
Licenses and permits	-	-	-	-	-	-	-	-	121,397
Intergovernmental receipts	1,000,000	-	38,317	-	-	4,633	9,974	5,625	14,498,530
Charges for services	-	-	6,586	-	-	-	-	-	551,757
Fines and forfeits	-	-	-	-	-	-	-	-	140,790
Other receipts	-	-	-	-	-	-	-	3,750	11,808,679
Total receipts	1,000,000	-	44,903	-	-	4,633	9,974	9,375	54,328,747
Disbursements:									
Personal services	-	-	43,445	-	-	-	-	-	6,902,534
Supplies	2,000,000	-	-	-	-	-	-	-	3,172,965
Other services and charges	-	-	-	-	-	-	-	-	7,375,321
Debt service - principal and interest	-	-	-	-	-	-	-	-	690,356
Capital outlay	-	-	-	-	-	4,633	9,974	-	1,859,603
Other disbursements	-	4,076	-	-	-	-	-	-	36,200,949
Total disbursements	2,000,000	4,076	43,445	-	-	4,633	9,974	-	56,201,728
Excess (deficiency) of receipts over disbursements	(1,000,000)	(4,076)	1,458	-	-	-	-	9,375	(1,872,981)
Cash and investments - ending	\$ -	\$ (4,076)	\$ 2,450	\$ 993	\$ 62	\$ -	\$ -	\$ 9,375	\$ 12,605,878

BROWN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 910,379</u>	<u>\$ -</u>

BROWN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Brown County Building Corporation	Pay for new Jail/Law Enforcemnt Building	\$ 566,000	12/31/2013	12/31/2029
Total of annual lease payments		<u>\$ 566,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Payment for loan toward Roads	\$ 1,500,000	\$ 1,320,371
Totals		<u>\$ 1,500,000</u>	<u>\$ 1,320,371</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/>.