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

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2018 to December 31, 2018

FILED
11/07/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Beth A. Mulry	01-01-18 to 12-31-18
	Julia Reeves	01-01-19 to 12-31-22
County Treasurer	Mary E. Smith	01-13-18 to 12-31-20
Clerk of the Circuit Court	Brenda Woods	01-01-18 to 12-31-18
	Kathy Smith	01-01-19 to 12-31-22
County Sheriff	Scott D. Southerland	01-01-18 to 12-31-20
County Recorder	Judy Swift-Powdrill	01-01-18 to 12-31-20
President of the Board of County Commissioners	David Anderson	01-01-18 to 12-31-18
	Diana Biddle	01-01-19 to 12-31-19
President of the County Council	Keith Baker	01-01-18 to 12-31-18
	David Redding	01-01-19 to 12-31-19

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 Statement

We have audited the accompanying financial statement of Brown County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

September 23, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Cities Readiness Fed Grant	$ -	$ -	$ 203	$ (203)
General	1,252,082	7,079,149	7,236,094	1,095,137
Accident Report	23,262	2,709	620	25,351
CEDIT County Share	539,803	755,708	1,112,621	182,890
Child Advocacy	927	-	-	927
City and Town Court Costs	4,081	3,887	5,627	2,341
Clerk's Records Perpetuation	19,486	11,388	9,907	20,967
Community Corrections	44,276	236,878	248,329	32,825
Convention Visitor and Tourism Promotion	307,534	873,547	878,356	302,725
County Option Dog Tax	16,465	7,892	12,167	12,190
Covered Bridge	29,042	1,850	-	30,892
Cumulative Bridge	935,049	465,587	413,133	987,503
Cumulative Capital Development	247,017	454,773	484,865	216,925
Emergency Planning/Right to Know	18,724	2,887	4,621	16,990
Enhanced Access	605	-	-	605
Extradition Fund County	764	-	-	764
Health	145,025	573,907	535,379	183,553
Local Road and Street	329,250	331,337	224,756	435,831
LOIT Public Safety - County Share	370,282	764,830	884,253	250,859
Misdemeanant	53,876	14,282	28,473	39,685
Motor Vehicle Highway	1,451,046	2,741,718	2,283,122	1,909,642
Rainy Day	1,537,990	169,075	227,569	1,479,496
Reassessment - 2015	32,655	94,775	88,121	39,309
Recorder's Records Perpetuation	114,010	72,247	45,730	140,527
Riverboat	86,762	90,292	26,510	150,544
Surplus Tax	4,111	5,331	9,062	380
Surveyor's Corner Perpetuation	3,551	17,280	6,250	14,581
Tax Sale Redemption	25,534	33,315	42,882	15,967
Tax Sale Surplus	460,217	635,486	591,109	504,594
Guardian Ad Litem	23,710	11,304	9,821	25,193
Alternative Dispute Resolution	10,573	1,400	-	11,973
County User Fee	45,997	14,062	10,898	49,161
Sheriff Sale Administration	33,472	8,137	4,100	37,509
Health Clinic	8,020	-	-	8,020
Court Interpreters	5,219	-	279	4,940
Payroll Clearing	(21,545)	2,571,586	2,564,527	(14,486)
Settlement	7,547	19,827,576	19,835,123	-
LOIT Prop Tax Oper Levies Replace	-	1,421,823	1,421,823	-
Wheel Tax	-	150,659	150,659	-
Sur Tax	-	559,796	559,796	-
Financial Institution Tax	8,321	42,614	50,935	-
Homestead Credit Rebate	35,343	-	-	35,343
LOIT PTRC	1	-	-	1
Local Income Tax-Property Tax Relief	27,494	1,621,058	1,593,234	55,318
Infraction Judgements	1,853	22,361	22,876	1,338
Overweight Vehicle Fines	1,172	-	1,172	-
Special Death Benefit	130	1,651	1,666	115
Sales Disclosure - State Share	310	3,130	3,205	235
Coroners Training & Con't Education	84	1,348	1,378	54
Mortgage Recording Fees - State Share	180	1,915	1,930	165
DLGF Homestead Property Database	2	-	-	2
Sex and Violent Offender Admin - State	1,700	975	52	2,623
Child Restraint Violation Fines	325	225	550	-
Inheritance Tax	1,853	-	-	1,853
Sales Tax Collections	32	22	31	23
LIT Certified Shares	92,035	4,985,189	5,077,225	(1)
LIT (EDIT)	-	813,926	813,926	-
93.563 Prosecutor PCA	913	787	322	1,378
93.563 ARRA Prosecutor IV-D Incentive	825	-	825	-
93.563 Title IV-D Incentive	23,691	5,377	417	28,651
93.563 Prosecutor IV-D Incentive-Post Oct '99	56,987	8,919	9,506	56,400

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
93.563 Clerk IV-D Incentive-Post Oct '99	28,085	5,377	5,968	27,494
Clerk	242,436	1,383,030	1,220,966	404,500
ISETS Support	3,535	229,210	227,101	5,644
Sheriff Drug Investigation	9,034	1,867	4,890	6,011
Jail Commissary	54,350	65,618	91,355	28,613
Inmate Trust	8,020	59,591	64,973	2,638
Sheriff Cash Book	-	164,860	164,860	-
Treasurer Cash Change	500	-	-	500
Treasurer After Settlement	772,886	567,125	772,886	567,125
Probation Application Fee	2,025	-	-	2,025
Pros Controlled Sub. Tax	236	-	-	236
Public Defender Fund	6,226	2,653	-	8,879
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	7,700	1,675	7,700	1,675
BC Prisoner Reimbursement Fund	19,910	-	-	19,910
Property Transfer Fee Fund	31,328	7,940	-	39,268
Law Enforcement Cont Ed	7,002	1,793	4,130	4,665
Hwy Safety Plan - CA95-11	307	29,683	28,093	1,897
Drug Abuse Prevention Fd	7,564	10,358	12,884	5,038
Firearms-Train. Gun Permit	4,343	8,830	4,029	9,144
Project Income	50,038	86,310	73,452	62,896
Jury Pay Fund	30,298	1,700	-	31,998
Recorder's Training Fund	10,236	3,475	587	13,124
Recorder's Redacted Version	3,217	3,475	1,181	5,511
Education Plate Fee Fund	-	225	225	-
Auditor's Ineligible Ded Fund	23,153	-	-	23,153
Brown County 911	197,835	306,791	280,627	223,999
Pk & Rec Non Rev Oper Fund	20,391	78,627	55,991	43,027
Parks & Rec Grant Fund	5,020	1,000	-	6,020
NP Br Co Public Safety Training Inst	-	17,225	927	16,298
Pk & Rec Salt Creek Trail Main	48	13,000	-	13,048
Salt Creek Trail - INDOT Ph-1	1,840	-	-	1,840
Salt Ck Tr - Park and Rec DNR	702,868	64,173	101,788	665,253
Fines & Forfeitures	68	2,761	1,696	1,133
Probation Users Fee Adult	58,511	28,876	23,375	64,012
Probation Users Fee Juvenile	4,882	2,056	2,326	4,612
Prob Admin Fees/Sup Adult Svc	16,750	8,535	3,867	21,418
Pros. Infraction Deferra	32,220	22,667	15,710	39,177
EDC/SBI	30,638	-	-	30,638
Urine Drug Screen Fund	2,491	2,987	3,604	1,874
Return of Funds Health Clinic	120,036	-	-	120,036
TRIAD	19,331	7,336	683	25,984
Disaster Recovery Donations	3,366	-	-	3,366
Local Animal Ordinance	13,996	400	-	14,396
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	15,433	-	32,305
Juvenile AAC Ability Grant	593	-	-	593
Jail Lease Rental	291,527	557,436	566,000	282,963
Economic Dev Comm - OBER Grant	2,000	-	-	2,000
Debt Repay 2016 Road Loan	153,162	959,756	1,032,335	80,583
Loan - Road Improvement Fund	39,480	-	-	39,480
4-H Fair Const Loan	165	-	-	165
2016 Notes Road Projects	362,151	-	362,151	-

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Health Ins Trust Fund	34,671	2,460,537	2,460,225	34,983
2018 Capital Projects	-	2,000,000	357,043	1,642,957
Sheriff DNR Distribution	234	4,950	4,900	284
Title III - Fire	4,349	-	-	4,349
Oper Levy Freeze Stablization	46,151	-	46,151	-
CAGIT - Prop Tax Oper Levy	1	-	-	1
Commercial Veh Excise Tax	395	81,529	81,924	-
Special Temporary Leg 7107	219,075	-	219,075	-
LIT Public Safety	-	810,528	810,528	-
Sherriff's Service Fees - Retirement	15,663	8,303	23,114	852
School Resource Officer	-	-	11,907	(11,907)
IPAC Drug Fund 8040	536	-	-	536
Economic Dev Planning Federal Grant	-	4,500	-	4,500
Mass Fatality Fed Grant	-	-	781	(781)
Redevelopment Commission	396,784	-	376	396,408
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	12,681	46,345	46,746	12,280
Inmate Incentive Payments	400	-	-	400
Buyout Grant	12,734	-	-	12,734
Br Co EMA Grant Fund	3,257	-	-	3,257
EMA Donations	3,381	-	-	3,381
LHM/Tobacco II Combined	61,579	33,139	28,082	66,636
Master Tobacco III A	49,767	15,247	6,462	58,552
Health Bonus Base Grant (Emerg Prep)	28	-	-	28
Cities Readiness VIII	(4,410)	82,370	67,691	10,269
EMA Radio Grant 2017	-	102,820	102,820	-
EMA Incident Command Grant	(4,076)	8,406	4,349	(19)
Prosecutor Investigator Grant	2,450	44,796	43,312	3,934
Health Base Grant 2013	993	-	-	993
Cities Readiness	62	-	-	62
2017 Sheriff IN Doc Jail Treat	9,375	15,000	10,100	14,275
Totals	$ 12,791,444	$ 57,958,294	$ 56,997,981	$ 13,751,757

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

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

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

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant monies being expended and not reimbursed by December 31, 2018. The Payroll Clearing fund is also in a deficit due to the timing of withholdings being withheld and expended.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Prior Period Adjustment	Balance as of January 1, 2018
Convention Visitor and Tourism Promotion	$ 121,968	$ 185,566	$ 307,534

Note 9. 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 year 2018 totaled $566,000.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: https://gateway.ifionline.org/.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Cities Readiness Fed Grant	General	Accident Report	CEDIT County Share	Child Advocacy
Cash and investments - beginning	$ -	$ 1,252,082	$ 23,262	$ 539,803	$ 927
Receipts:					
Taxes	-	5,985,217	-	755,708	-
Licenses and permits	-	102,733	-	-	-
Intergovernmental receipts	-	445,794	-	-	-
Charges for services	-	65,364	-	-	-
Fines and forfeits	-	45,037	-	-	-
Other receipts	-	435,004	2,709	-	-
Total receipts	-	7,079,149	2,709	755,708	-
Disbursements:					
Personal services	-	5,537,213	-	6,000	-
Supplies	203	123,666	-	-	-
Other services and charges	-	1,516,766	-	691,871	-
Debt service - principal and interest	-	-	-	168,224	-
Capital outlay	-	42,728	-	125,320	-
Other disbursements	-	15,721	620	121,206	-
Total disbursements	203	7,236,094	620	1,112,621	-
Excess (deficiency) of receipts over disbursements	(203)	(156,945)	2,089	(356,913)	-
Cash and investments - ending	$ (203)	$ 1,095,137	$ 25,351	$ 182,890	$ 927

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Convention Visitor and Tourism Promotion	County Option Dog Tax
Cash and investments - beginning	$ 4,081	$ 19,486	$ 44,276	$ 307,534	$ 16,465
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	194,257	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,887	-	-	-	-
Other receipts	-	11,388	42,621	873,547	7,892
Total receipts	3,887	11,388	236,878	873,547	7,892
Disbursements:					
Personal services	-	-	234,756	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,907	-	870,550	2,167
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	7,157	-
Other disbursements	5,627	-	13,573	649	10,000
Total disbursements	5,627	9,907	248,329	878,356	12,167
Excess (deficiency) of receipts over disbursements	(1,740)	1,481	(11,451)	(4,809)	(4,275)
Cash and investments - ending	$ 2,341	$ 20,967	$ 32,825	$ 302,725	$ 12,190

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	$ 29,042	$ 935,049	$ 247,017	$ 18,724	$ 605
Receipts:					
Taxes	-	324,306	407,957	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	26,871	33,699	-	-
Charges for services	-	57,478	500	2,887	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,850	56,932	12,617	-	-
Total receipts	1,850	465,587	454,773	2,887	-
Disbursements:					
Personal services	-	130,630	137,538	-	-
Supplies	-	6,115	-	-	-
Other services and charges	-	113,374	131,515	4,621	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	133,014	215,812	-	-
Other disbursements	-	30,000	-	-	-
Total disbursements	-	413,133	484,865	4,621	-
Excess (deficiency) of receipts over disbursements	1,850	52,454	(30,092)	(1,734)	-
Cash and investments - ending	$ 30,892	$ 987,503	$ 216,925	$ 16,990	$ 605

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Extradition Fund County	Health	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant
Cash and investments - beginning	$ 764	$ 145,025	$ 329,250	$ 370,282	$ 53,876
Receipts:					
Taxes	-	474,877	-	-	-
Licenses and permits	-	58,368	-	-	-
Intergovernmental receipts	-	39,340	329,250	744,438	-
Charges for services	-	1,155	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	167	2,087	20,392	14,282
Total receipts	-	573,907	331,337	764,830	14,282
Disbursements:					
Personal services	-	492,282	-	134,997	-
Supplies	-	10,083	208,788	-	-
Other services and charges	-	33,014	15,968	535,849	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	213,407	28,473
Other disbursements	-	-	-	-	-
Total disbursements	-	535,379	224,756	884,253	28,473
Excess (deficiency) of receipts over disbursements	-	38,528	106,581	(119,423)	(14,191)
Cash and investments - ending	$ 764	$ 183,553	$ 435,831	$ 250,859	$ 39,685

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Motor Vehicle Highway	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	$ 1,451,046	$ 1,537,990	$ 32,655	$ 114,010	$ 86,762
Receipts:					
Taxes	-	-	87,511	-	-
Licenses and permits	15,176	-	-	-	-
Intergovernmental receipts	2,679,306	-	7,264	-	90,292
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47,236	169,075	-	72,247	-
Total receipts	2,741,718	169,075	94,775	72,247	90,292
Disbursements:					
Personal services	563,517	-	3,500	20,644	21,753
Supplies	688,167	-	121	-	-
Other services and charges	311,537	77,569	84,500	25,086	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	559,901	-	-	-	-
Other disbursements	160,000	150,000	-	-	4,757
Total disbursements	2,283,122	227,569	88,121	45,730	26,510
Excess (deficiency) of receipts over disbursements	458,596	(58,494)	6,654	26,517	63,782
Cash and investments - ending	$ 1,909,642	$ 1,479,496	$ 39,309	$ 140,527	$ 150,544

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem
Cash and investments - beginning	$ 4,111	$ 3,551	$ 25,534	$ 460,217	$ 23,710
Receipts:					
Taxes	-	-	33,315	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,904
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	150
Other receipts	5,331	17,280	-	635,486	250
Total receipts	5,331	17,280	33,315	635,486	11,304
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,062	6,250	42,882	591,109	9,821
Total disbursements	9,062	6,250	42,882	591,109	9,821
Excess (deficiency) of receipts over disbursements	(3,731)	11,030	(9,567)	44,377	1,483
Cash and investments - ending	$ 380	$ 14,581	$ 15,967	$ 504,594	$ 25,193

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Health Clinic	Court Interpreters
Cash and investments - beginning	$ 10,573	$ 45,997	$ 33,472	$ 8,020	$ 5,219
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,137	-	-
Fines and forfeits	1,400	14,062	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,400	14,062	8,137	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,737	-	-	-
Other services and charges	-	7,567	4,100	-	279
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	594	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,898	4,100	-	279
Excess (deficiency) of receipts over disbursements	1,400	3,164	4,037	-	(279)
Cash and investments - ending	$ 11,973	$ 49,161	$ 37,509	$ 8,020	$ 4,940

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	Wheel Tax	Sur Tax
Cash and investments - beginning	$ (21,545)	$ 7,547	$ -	$ -	$ -
Receipts:					
Taxes	-	19,820,029	1,421,823	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,571,586	7,547	-	150,659	559,796
Total receipts	2,571,586	19,827,576	1,421,823	150,659	559,796
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,564,527	19,835,123	1,421,823	150,659	559,796
Total disbursements	2,564,527	19,835,123	1,421,823	150,659	559,796
Excess (deficiency) of receipts over disbursements	7,059	(7,547)	-	-	-
Cash and investments - ending	$ (14,486)	$ -	$ -	$ -	$ -

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Financial Institution Tax	Homestead Credit Rebate	LOIT PTRC	Local Income Tax-Property Tax Relief	Infraction Judgements
Cash and investments - beginning	$ 8,321	$ 35,343	$ 1	$ 27,494	$ 1,853
Receipts:					
Taxes	-	-	-	1,621,058	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	42,614	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	22,361
Total receipts	42,614	-	-	1,621,058	22,361
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	22,876
Debt service - principal and interest	1,996	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	48,939	-	-	1,593,234	-
Total disbursements	50,935	-	-	1,593,234	22,876
Excess (deficiency) of receipts over disbursements	(8,321)	-	-	27,824	(515)
Cash and investments - ending	$ -	$ 35,343	$ 1	$ 55,318	$ 1,338

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	$ 1,172	$ 130	$ 310	$ 84	$ 180
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,130	1,348	1,915
Fines and forfeits	-	1,651	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,651	3,130	1,348	1,915
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,172	1,666	3,205	1,378	1,930
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,172	1,666	3,205	1,378	1,930
Excess (deficiency) of receipts over disbursements	(1,172)	(15)	(75)	(30)	(15)
Cash and investments - ending	$ -	$ 115	$ 235	$ 54	$ 165

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Sales Tax Collections
Cash and investments - beginning	$ 2	$ 1,700	$ 325	$ 1,853	$ 32
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	22
Fines and forfeits	-	975	225	-	-
Other receipts	-	-	-	-	-
Total receipts	-	975	225	-	22
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	52	550	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	31
Total disbursements	-	52	550	-	31
Excess (deficiency) of receipts over disbursements	-	923	(325)	-	(9)
Cash and investments - ending	$ 2	$ 2,623	$ -	$ 1,853	$ 23

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	LIT Certified Shares	LIT (EDIT)	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	$ 92,035	$ -	$ 913	$ 825	$ 23,691
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,939,038	813,926	-	-	5,377
Charges for services	-	-	787	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,151	-	-	-	-
Total receipts	4,985,189	813,926	787	-	5,377
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	322	-	-
Other services and charges	-	-	-	-	417
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,077,225	813,926	-	825	-
Total disbursements	5,077,225	813,926	322	825	417
Excess (deficiency) of receipts over disbursements	(92,036)	-	465	(825)	4,960
Cash and investments - ending	$ (1)	$ -	$ 1,378	$ -	$ 28,651

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Clerk	ISETS Support	Sheriff Drug Investigation
Cash and investments - beginning	$ 56,987	$ 28,085	$ 242,436	$ 3,535	$ 9,034
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,094	5,377	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	825	-	1,383,030	229,210	1,867
Total receipts	8,919	5,377	1,383,030	229,210	1,867
Disbursements:					
Personal services	9,506	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,968	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,220,966	227,101	4,890
Total disbursements	9,506	5,968	1,220,966	227,101	4,890
Excess (deficiency) of receipts over disbursements	(587)	(591)	162,064	2,109	(3,023)
Cash and investments - ending	$ 56,400	$ 27,494	$ 404,500	$ 5,644	$ 6,011

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Jail Commissary	Inmate Trust	Sheriff Cash Book	Treasurer Cash Change	Treasurer After Settlement
Cash and investments - beginning	$ 54,350	$ 8,020	$ -	$ 500	$ 772,886
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	65,618	59,591	164,860	-	567,125
Total receipts	65,618	59,591	164,860	-	567,125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	91,355	64,973	164,860	-	772,886
Total disbursements	91,355	64,973	164,860	-	772,886
Excess (deficiency) of receipts over disbursements	(25,737)	(5,382)	-	-	(205,761)
Cash and investments - ending	$ 28,613	$ 2,638	$ -	$ 500	$ 567,125

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Probation Application Fee	Pros Controlled Sub. Tax	Public Defender Fund	Cities Readiness II	Homeland Security - LETPP
Cash and investments - beginning	$ 2,025	$ 236	$ 6,226	$ 3,113	$ 319
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,653	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	2,653	-	-
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	-	-	2,653	-	-
Cash and investments - ending	$ 2,025	$ 236	$ 8,879	$ 3,113	$ 319

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	HSC 07 Pay 08 (CAGIT)	Comm Transition Prog CC	BC Prisoner Reimbursement Fund	Property Transfer Fee Fund	Law Enforcement Cont Ed
Cash and investments - beginning	$ 23,674	$ 7,700	$ 19,910	$ 31,328	$ 7,002
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	7,940	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,675	-	-	1,793
Total receipts	-	1,675	-	7,940	1,793
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,700	-	-	4,130
Total disbursements	-	7,700	-	-	4,130
Excess (deficiency) of receipts over disbursements	-	(6,025)	-	7,940	(2,337)
Cash and investments - ending	$ 23,674	$ 1,675	$ 19,910	$ 39,268	$ 4,665

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Hwy Safety Plan - CA95-11	Drug Abuse Prevention Fd	Firearms-Train. Gun Permit	Project Income	Jury Pay Fund
Cash and investments - beginning	$ 307	$ 7,564	$ 4,343	$ 50,038	$ 30,298
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,683	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,700
Other receipts	-	10,358	8,830	86,310	-
Total receipts	29,683	10,358	8,830	86,310	1,700
Disbursements:					
Personal services	28,093	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	12,884	4,029	73,452	-
Total disbursements	28,093	12,884	4,029	73,452	-
Excess (deficiency) of receipts over disbursements	1,590	(2,526)	4,801	12,858	1,700
Cash and investments - ending	$ 1,897	$ 5,038	$ 9,144	$ 62,896	$ 31,998

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Recorder's Training Fund	Recorder's Redacted Version	Education Plate Fee Fund	Auditor's Ineligible Ded Fund	Brown County 911
Cash and investments - beginning	$ 10,236	$ 3,217	$ -	$ 23,153	$ 197,835
Receipts:					
Taxes	-	-	225	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,475	3,475	-	-	305,753
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,038
Total receipts	3,475	3,475	225	-	306,791
Disbursements:					
Personal services	-	-	-	-	266,651
Supplies	-	-	-	-	-
Other services and charges	587	-	-	-	13,976
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,181	225	-	-
Total disbursements	587	1,181	225	-	280,627
Excess (deficiency) of receipts over disbursements	2,888	2,294	-	-	26,164
Cash and investments - ending	$ 13,124	$ 5,511	$ -	$ 23,153	$ 223,999

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Pk & Rec Non Rev Oper Fund	Parks & Rec Grant Fund	NP Br Co Public Safety Training Inst	Pk & Rec Salt Creek Trail Main	Salt Creek Trail - INDOT Ph-1
Cash and investments - beginning	$ 20,391	$ 5,020	$ -	$ 48	$ 1,840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	78,627	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,000	17,225	13,000	-
Total receipts	78,627	1,000	17,225	13,000	-
Disbursements:					
Personal services	18,651	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	927	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,340	-	-	-	-
Total disbursements	55,991	-	927	-	-
Excess (deficiency) of receipts over disbursements	22,636	1,000	16,298	13,000	-
Cash and investments - ending	$ 43,027	$ 6,020	$ 16,298	$ 13,048	$ 1,840

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Salt Ck Tr - Park and Rec DNR	Fines & Forfeitures	Probation Users Fee Adult	Probation Users Fee Juvenile	Prob Admin Fees/Sup Adult Svc
Cash and investments - beginning	$ 702,868	$ 68	$ 58,511	$ 4,882	$ 16,750
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	51,599	-	-	-	-
Fines and forfeits	-	2,761	28,876	-	8,535
Other receipts	12,574	-	-	2,056	-
Total receipts	64,173	2,761	28,876	2,056	8,535
Disbursements:					
Personal services	-	-	19,930	77	3,867
Supplies	-	-	-	-	-
Other services and charges	90,518	-	3,445	2,249	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,270	1,696	-	-	-
Total disbursements	101,788	1,696	23,375	2,326	3,867
Excess (deficiency) of receipts over disbursements	(37,615)	1,065	5,501	(270)	4,668
Cash and investments - ending	$ 665,253	$ 1,133	$ 64,012	$ 4,612	$ 21,418

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Pros. Infraction Deferra	EDC/SBI	Urine Drug Screen Fund	Return of Funds Health Clinic	TRIAD
Cash and investments - beginning	$ 32,220	$ 30,638	$ 2,491	$ 120,036	$ 19,331
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	22,667	-	-	-	-
Other receipts	-	-	2,987	-	7,336
Total receipts	22,667	-	2,987	-	7,336
Disbursements:					
Personal services	15,710	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,604	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	683
Total disbursements	15,710	-	3,604	-	683
Excess (deficiency) of receipts over disbursements	6,957	-	(617)	-	6,653
Cash and investments - ending	$ 39,177	$ 30,638	$ 1,874	$ 120,036	$ 25,984

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Disaster Recovery Donations	Local Animal Ordinance	Prosecutor St. Forfeit.	Prosecutor Fed Forfeiture	Owner Occupied Rehab Grant
Cash and investments - beginning	$ 3,366	$ 13,996	$ 2,500	$ 506	$ 4,198
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	400	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	400	-	-	-
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	-	400	-	-	-
Cash and investments - ending	$ 3,366	$ 14,396	$ 2,500	$ 506	$ 4,198

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Br Co Domestic Violence Task	Prescription Drug Abuse Program	P&Z Project	Title III HAVA	Title III Sec 101
Cash and investments - beginning	$ 824	$ 500	$ 10,000	$ 9,729	$ 16,872
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,433
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	15,433
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	-	-	-	-	15,433
Cash and investments - ending	$ 824	$ 500	$ 10,000	$ 9,729	$ 32,305

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Juvenile AAC Ability Grant	Jail Lease Rental	Economic Dev Comm - OBER Grant	Debt Repay 2016 Road Loan	Loan - Road Improvement Fund
Cash and investments - beginning	$ 593	$ 291,527	$ 2,000	$ 153,162	$ 39,480
Receipts:					
Taxes	-	514,772	-	886,694	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	42,664	-	73,062	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	557,436	-	959,756	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,032,335	-
Capital outlay	-	566,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	566,000	-	1,032,335	-
Excess (deficiency) of receipts over disbursements	-	(8,564)	-	(72,579)	-
Cash and investments - ending	$ 593	$ 282,963	$ 2,000	$ 80,583	$ 39,480

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	4-H Fair Const Loan	2016 Notes Road Projects	Health Ins Trust Fund	2018 Capital Projects	Sheriff DNR Distribution
Cash and investments - beginning	$ 165	$ 362,151	$ 34,671	$ -	$ 234
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,950
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,460,537	2,000,000	-
Total receipts	-	-	2,460,537	2,000,000	4,950
Disbursements:					
Personal services	-	-	-	-	4,900
Supplies	-	-	-	-	-
Other services and charges	-	362,151	2,460,187	93,118	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	263,925	-
Other disbursements	-	-	38	-	-
Total disbursements	-	362,151	2,460,225	357,043	4,900
Excess (deficiency) of receipts over disbursements	-	(362,151)	312	1,642,957	50
Cash and investments - ending	$ 165	$ -	$ 34,983	$ 1,642,957	$ 284

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Title III - Fire	Oper Levy Freeze Stablization	CAGIT - Prop Tax Oper Levy	Commercial Veh Excise Tax	Special Temporary Leg 7107
Cash and investments - beginning	$ 4,349	$ 46,151	$ 1	$ 395	$ 219,075
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	81,529	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	81,529	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	4,601	-
Capital outlay	-	-	-	-	-
Other disbursements	-	46,151	-	77,323	219,075
Total disbursements	-	46,151	-	81,924	219,075
Excess (deficiency) of receipts over disbursements	-	(46,151)	-	(395)	(219,075)
Cash and investments - ending	$ 4,349	$ -	$ 1	$ -	$ -

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	LIT Public Safety	Sherriff's Service Fees - Retirement	School Resource Officer	IPAC Drug Fund 8040	Economic Dev Planning Federal Grant
Cash and investments - beginning	$ -	$ 15,663	$ -	$ 536	$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	810,528	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	8,303	-	-	-
Other receipts	-	-	-	-	4,500
Total receipts	810,528	8,303	-	-	4,500
Disbursements:					
Personal services	-	-	11,907	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	810,528	23,114	-	-	-
Total disbursements	810,528	23,114	11,907	-	-
Excess (deficiency) of receipts over disbursements	-	(14,811)	(11,907)	-	4,500
Cash and investments - ending	$ -	$ 852	$ (11,907)	$ 536	$ 4,500

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Mass Fatality Fed Grant	Redevelopment Commission	Public Health Coordinator - BIOT	Bioterrorism Cash Allow	Bioterrorism Supplemental A
Cash and investments - beginning	$ -	$ 396,784	$ 286	$ 6,469	$ 9,180
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	-	376	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	781	-	-	-	-
Total disbursements	781	376	-	-	-
Excess (deficiency) of receipts over disbursements	(781)	(376)	-	-	-
Cash and investments - ending	$ (781)	$ 396,408	$ 286	$ 6,469	$ 9,180

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	EMS Grant Fund	Victim Assist. Prog. Fed	Inmate Incentive Payments	Buyout Grant	Br Co EMA Grant Fund
Cash and investments - beginning	$ 15,726	$ 12,681	$ 400	$ 12,734	$ 3,257
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	34,620	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	11,725	-	-	-
Total receipts	-	46,345	-	-	-
Disbursements:					
Personal services	-	46,536	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	210	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	46,746	-	-	-
Excess (deficiency) of receipts over disbursements	-	(401)	-	-	-
Cash and investments - ending	$ 15,726	$ 12,280	$ 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, 2018

	EMA Donations	LHM/Tobacco II Combined	Master Tobacco III A	Health Bonus Base Grant (Emerg Prep)
Cash and investments - beginning	$ 3,381	$ 61,579	$ 49,767	$ 28
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	33,139	14,890	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	357	-
Total receipts	-	33,139	15,247	-
Disbursements:				
Personal services	-	19,641	-	-
Supplies	-	1,109	410	-
Other services and charges	-	546	6,052	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	6,786	-	-
Other disbursements	-	-	-	-
Total disbursements	-	28,082	6,462	-
Excess (deficiency) of receipts over disbursements	-	5,057	8,785	-
Cash and investments - ending	$ 3,381	$ 66,636	$ 58,552	$ 28

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Cities Readiness VIII	EMA Radio Grant 2017	EMA Incident Command Grant	Prosecutor Investigator Grant
Cash and investments - beginning	$ (4,410)	$ -	$ (4,076)	$ 2,450
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	38,891	-	8,406	38,210
Charges for services	-	102,820	-	-
Fines and forfeits	-	-	-	-
Other receipts	43,479	-	-	6,586
Total receipts	82,370	102,820	8,406	44,796
Disbursements:				
Personal services	9,953	-	-	43,312
Supplies	12,019	-	-	-
Other services and charges	10,919	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	34,800	102,820	4,349	-
Total disbursements	67,691	102,820	4,349	43,312
Excess (deficiency) of receipts over disbursements	14,679	-	4,057	1,484
Cash and investments - ending	$ 10,269	$ -	$ (19)	$ 3,934

BROWN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

	Health Base Grant 2013	Cities Readiness	2017 Sheriff IN Doc Jail Treat	Totals
Cash and investments - beginning	$ 993	$ 62	$ 9,375	$ 12,791,444
Receipts:				
Taxes	-	-	-	32,333,492
Licenses and permits	-	-	-	176,277
Intergovernmental receipts	-	-	8,438	11,650,284
Charges for services	-	-	-	696,412
Fines and forfeits	-	-	-	143,282
Other receipts	-	-	6,562	12,958,547
Total receipts	-	-	15,000	57,958,294
Disbursements:				
Personal services	-	-	-	7,781,564
Supplies	-	-	-	1,053,740
Other services and charges	-	-	10,100	7,534,419
Debt service - principal and interest	-	-	-	1,207,156
Capital outlay	-	-	-	2,163,117
Other disbursements	-	-	-	37,257,985
Total disbursements	-	-	10,100	56,997,981
Excess (deficiency) of receipts over disbursements	-	-	4,900	960,313
Cash and investments - ending	$ 993	$ 62	$ 14,275	$ 13,751,757

BROWN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 453,149	$ -

BROWN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brown County Building Corporation	Pay for new Jail/Law Enforcement Building	$ 562,000	12/31/2013	12/31/2029
Total of annual lease payments		$ 562,000		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Payment for loan toward Capital Projects	$ 2,000,000	$ 419,750
Total governmental activities		2,000,000	419,750
Totals		$ 2,000,000	$ 419,750

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/.