

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BROWN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/05/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Julia Reeves	01-01-21 to 12-31-23
County Treasurer	Andrea A. Bond	01-01-21 to 12-31-23
Clerk of the Circuit Court	Kathy Smith Pearlette Banks	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Scott Southerland Brad Stogsdill	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Mary E. Smith	01-01-21 to 12-31-23
President of the Board of County Commissioners	Jerry L. Pittman	01-01-21 to 12-31-23
President of the County Council	Gary Huett	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Brown County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

June 22, 2023

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

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

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

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

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

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 1,515,964	\$ 7,865,810	\$ 8,178,421	\$ 1,203,353
Accident Report	30,360	2,464	7,274	25,550
City & Town Court Cost	4,861	3,283	4,861	3,283
Clerk Record Perp. Fund	12,395	9,024	8,739	12,680
Comm Corrections Grant	5,089	156,582	158,893	2,778
Comm Transition Prog CC	10	1,625	231	1,404
Convention Visitors & Tourism	234,116	1,440,634	1,522,035	152,715
County Option Dog Tax Fund	10,296	6,775	6,325	10,746
BC Prisoner Reimbursement Fund	19,910	-	-	19,910
Covered Bridge Fund	33,229	1,850	-	35,079
Cumulative Bridge	1,230,794	404,011	693,989	940,816
Cum Capital Development	182,801	474,521	526,606	130,716
Economic Development	251,267	924,654	832,097	343,824
Access Enhancement	605	-	-	605
Extradition Fund County	764	-	-	764
Firearms-Train.Gun Permit	19,267	7,610	1,662	25,215
Health	197,528	735,930	500,733	432,725
Levy Excess	132	-	-	132
Local Road & Street	525,429	353,253	208,779	669,903
LIT Public Safety Co Share	291,944	912,705	933,897	270,752
MVH Restricted	1,015,307	972,051	609,002	1,378,356
Misdemeanant Fund	56,724	10,441	-	67,165
Motor Vehicle Highway	1,733,082	1,999,444	1,352,970	2,379,556
Pk & Rec Non Rev Cap'l	13,000	-	6,700	6,300
Pk & Rec Non Rev Oper Fd	47,526	45,434	38,904	54,056
Rainy Day	69,921	54,000	-	123,921
Recorder's Record's Perp. Fund	212,715	104,951	50,049	267,617
Riverboat	103,858	90,514	54,919	139,453
Surplus Tax	5,793	1,254	8,773	(1,726)
Surveyor's Corner Petu.Fd.	30,426	24,035	-	54,461
Tax Sale Redemption	7,392	12,748	12,043	8,097
Tax Sale Surplus	79,647	276,353	182,286	173,714
Guardian Ad Litem Usesf	34,750	8,991	6,366	37,375
Auditors Ineligible Ded Fund	9,146	23,988	11,160	21,974
County Elected Training Fund	18,291	4,808	1,978	21,121
Parks & Rec Grant Fund	5,091	-	-	5,091
Brown County 911	292,953	307,831	288,143	312,641
Reassessment - 2015	37,221	102,430	96,067	43,584
Prob Admin. Fees/Sup Adult Svc	28,249	1,762	19,012	10,999
Probation Users Fee Juvenile	3,582	3,346	1,064	5,864
Alterative Dispute Fee	14,873	1,520	-	16,393
County Users Fee	24,266	12,832	12,497	24,601
Sheriff Sale Administration	43,006	3,328	1,200	45,134
Hwy Safety Plan-Opo Dui Fed Gr	(14,300)	20,817	6,772	(255)
Court Interpreters	4,308	-	370	3,938
2018 Capital Projects Payments	572,177	666,582	842,078	396,681
Payroll	(25,401)	1,803,786	1,805,850	(27,465)
Settlement Fund (2017 1St Yr)	-	20,634,593	20,634,350	243
LIT Prop Tax Oper Levies	296,175	1,618,548	1,618,548	296,175
Oper Levy Freeze Stabilization	111,816	872,289	-	984,105
Wheel Tax	-	82,614	82,614	-
Surtax Fund	-	700,896	700,796	100
Commercial Veh Excise Tax	-	96,588	96,588	-
Financial Institution Tax	-	74,631	74,631	-
Fines & Forfeitures	275	3,516	2,471	1,320
Infraction Judgement	790	14,840	14,919	711
Overweight Vehicle	-	15	15	-
Special Death Benefits	45	953	736	262
Sales Disclosure-State Share	1,530	5,415	5,130	1,815
Coroners Training & Con't Educ	178	2,225	2,124	279
State Mtg Fees	500	3,423	3,480	443
DLGF Homestead Prop Database	2	661	-	663
Sex & Violent Offender Fund	3,384	1,155	2,520	2,019
Child Restraint Violations	-	75	75	-
Inheritance Tax	1,852	-	-	1,852
Education Plate Fee Fun	56	263	263	56
Prosecutor IVD PCA Fed Grnt	2,987	-	2,108	879
County Gen Incentive Fed Grnt	39,162	6,082	882	44,362
Prosecutor Incentive Fed Grnt	66,072	9,150	7,281	67,941
New Clerk Incentive Fed Grnt	28,634	6,082	4,860	29,856
HEALTH BR CO COMM FOUNDATION	-	6,600	4,552	2,048
SIM GRANT AWARD	-	60,000	-	60,000
Probation Users Fee Adult	55,630	47,171	43,909	58,892
Jury Pay Fund	34,601	1,339	-	35,940
LIT Economic Devl (Edit)	-	1,001,531	1,001,531	-
COVID-19 COURTS	-	7,062	6,300	762
Matching Storm Water Grant	-	156,000	98,355	57,645

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Probation Application Fee	2,275	63	-	2,338
Public Defender Fund	4,203	4,181	-	8,384
Property Transfer Fee Fund	47,063	15,230	-	62,293
Law Enforcement Ed	6,229	1,036	-	7,265
Drug Abuse Prevention Fd	13,809	12,340	1,244	24,905
Sara Title II	13,634	2,885	13	16,506
Project Income	63,605	74,943	83,906	54,642
Recorders Redacted Version	(1,618)	4,808	-	3,190
Np Br Co Public Safety Trainin	16,145	10,000	2,077	24,068
Pk & Rec Salt Creek Trail Main	1,986	-	1,124	862
Pros. Infraction Deferral	35,351	10,893	10,003	36,241
Urine Drug Screen Fund	248	6,306	5,329	1,225
Triad	12,015	17,800	4,598	25,217
Local Animal Ordinance	15,252	1,900	-	17,152
Jail Lease Rental	557,143	589,365	843,000	303,508
Health Ins Trust Fund	5,060	2,252,025	2,863,379	(606,294)
2018 Capital Projects	9,617	3,000,000	1,022,089	1,987,528
Local Income Tax - PTR	296,891	2,003,063	2,256,485	43,469
LIT Certified Shares	2	6,102,932	6,102,929	5
LIT Public Safety	-	1,001,531	1,001,531	-
Sheriffs Service Fees -Retirem	2,829	3,770	4,604	1,995
Pros Controlled Sub Tax	236	-	-	236
HSC 07 Pay 08 (Cagit)	23,673	-	-	23,673
County Child Avocay Fund	927	-	-	927
EDC/SBI	30,638	-	-	30,638
Return Of Funds Health Clinic	121,555	-	-	121,555
Prescription Drug Abuse Progra	500	-	-	500
P & Z Project	10,000	-	-	10,000
Juvenile AC Ability Grant	593	-	-	593
Loan-Road Improvement Fund	39,480	-	-	39,480
4-H Fair Const Loan	165	-	-	165
CAGIT-Prop Tax Oper Levy	1	-	-	1
Homestead Credit Rebate Fund	35,343	-	-	35,343
Local Option Tax Distrib-CAGIT	1	-	-	1
IPAC Drug Prosecution Fund	536	-	-	536
Prosecutor's Forfeiture Fund	10,333	-	-	10,333
Redevelopment Commission	396,408	-	167,800	228,608
Health Smithville Charitable	5,800	-	5,719	81
Inmate Incentive Payments	400	-	-	400
Music Center Ticket Fees	15,396	-	-	15,396
EMA Donations	3,381	-	-	3,381
INDOT COMM CROSSING 2020	1,000,000	-	907,561	92,439
HCI Program Pathway Project	8,469	-	-	8,469
Br Co Domestic Violence Task	824	-	-	824
2016 Debt Repay Road Loan	10,134	-	-	10,134
Br Co EMA Fed Grant	3,257	-	939	2,318
Cities Readiness Fed Grnt	(595)	7,538	6,998	(55)
EMA Incident Comm Supl. 38517S	(20)	-	-	(20)
Prosecutor Fed Forfeiture	506	-	-	506
Owner Occupied Rehab Fed Grant	4,198	-	-	4,198
Title III HAVA Fed Grant	9,729	-	-	9,729
Title III Sec 101	32,305	11,653	-	43,958
Probation Application Fee	4,349	-	-	4,349
EMA Security Task Force Federa	(3)	-	-	(3)
Public Health Coord Fed Grnt	286	-	-	286
Bioterrorism Cash Allow Fed Gr	6,469	-	-	6,469
Bioterrorism Supple Fed Grnt	9,180	-	-	9,180
Buyout Grant Fed Grnt	12,735	-	-	12,735
Salt Crk Tr INDOT Ph1 Fed Grnt	1,840	-	-	1,840
Salt Crk Tr Dnr Fed Grnt	593,735	48,753	18,950	623,538
Economic Dev Comm-Ober Grant	2,000	-	-	2,000
Economic Dev Planning Fed Gran	1,800	-	-	1,800
EMS Fed Grnt/COVID 19	14,354	-	409	13,945
Victim Assist Fed Grnt	(19,961)	25,654	52,815	(47,122)
LHM/Tobaccoii Combnded Fed Grnt	27,957	33,139	19,980	41,116
Master Tobacco III A Fed Grnt	75,009	14,890	1,815	88,084
Health Base Grant Fed Grnt #1	12,604	31,895	46,639	(2,140)
Cities Readiness VIII Fed Grnt	6,317	-	3,589	2,728
Pros Investigator Fed Grnt	(26,214)	14,074	47,643	(59,783)
Health Base Grant Fed Grnt	994	-	-	994
Hlth Bonus Emerg Prep Fed Grnt	28	-	-	28
AMERICAN RESCUE PLAN	-	1,465,722	150,913	1,314,809
EMA Water Rescue Grant	(453)	-	-	(453)
CHIRP (Sheriff's 1137) 2020	12,962	14,599	24,237	3,324
School Resource Officer	(20,349)	40,577	47,126	(26,898)
Sheriff Dnr Distribution	832	-	-	832
IN State Opioid Response	91,966	-	48,168	43,798

BROWN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Stop Arm Violation St Grant	(91)	29,607	11,561	17,955
VACCINATION COVID-19	-	57,876	4,653	53,223
Health Support Clinc	8,020	-	-	8,020
Prosecutor St Forfeiture	2,500	-	-	2,500
OCRA BUSINESS GRANT	-	24,452	24,452	-
CARES (HEALTH)	76,382	90,320	89,693	77,009
Cities Readiness	62	-	-	62
Cities Readiness II	3,113	-	-	3,113
Homeland Security-LETPP	319	-	-	319
ISETS SUPPORT	1,723	170,879	168,158	4,444
Disaster Response Donations	3,366	-	-	3,366
SHERIFF Drug Fund	12,188	750	2,486	10,452
SHERIFF'S INMATE TRUST	2,060	92,655	91,546	3,169
JAIL COMMISSARY	52,815	95,033	70,464	77,384
After Settlement Collections	568,180	545,696	568,180	545,696
Clerk's Trust	334,374	1,325,382	1,396,113	263,643
Treasurer's Cash Change	500	-	-	500
Totals	<u>\$ 14,373,913</u>	<u>\$ 64,523,909</u>	<u>\$ 61,582,701</u>	<u>\$ 17,315,121</u>

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant monies being expended and not being reimbursed by December 31, 2021. The Payroll Clearing fund is also in deficit due to the timing of withholdings being withheld and expended. The remaining deficits are a result of uncorrected posting errors.

Note 8. Holding Corporations

The County has entered into a capital lease with the Brown County Maple Leaf Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$219,222.

The County has entered into a capital lease with the Brown County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$559,000.

Note 9. Subsequent Events

The County was awarded \$2,931,444 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$1,465,722, with the remaining balance to be received during 2022.

REQUIRED SUPPLEMENTARY INFORMATION

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	City & Town Court Cost	Clerk Record Perp. Fund	Comm Corrections Grant	Comm Transition Prog CC
Cash and investments - beginning	\$ 1,515,964	\$ 30,360	\$ 4,861	\$ 12,395	\$ 5,089	\$ 10
Receipts:						
Taxes	6,812,905	-	-	-	-	-
Licenses and permits	70,497	-	-	-	-	-
Intergovernmental receipts	367,413	-	-	-	156,582	-
Charges for services	271,994	-	-	-	-	-
Fines and forfeits	41,104	-	3,283	-	-	-
Other receipts	301,897	2,464	-	9,024	-	1,625
Total receipts	<u>7,865,810</u>	<u>2,464</u>	<u>3,283</u>	<u>9,024</u>	<u>156,582</u>	<u>1,625</u>
Disbursements:						
Personal services	5,968,861	-	-	-	35,132	-
Supplies	370,107	-	-	-	-	-
Other services and charges	1,787,118	7,274	4,861	8,739	123,761	231
Debt service - principal and interest	2,268	-	-	-	-	-
Capital outlay	48,315	-	-	-	-	-
Other disbursements	1,752	-	-	-	-	-
Total disbursements	<u>8,178,421</u>	<u>7,274</u>	<u>4,861</u>	<u>8,739</u>	<u>158,893</u>	<u>231</u>
Excess (deficiency) of receipts over disbursements	<u>(312,611)</u>	<u>(4,810)</u>	<u>(1,578)</u>	<u>285</u>	<u>(2,311)</u>	<u>1,394</u>
Cash and investments - ending	<u>\$ 1,203,353</u>	<u>\$ 25,550</u>	<u>\$ 3,283</u>	<u>\$ 12,680</u>	<u>\$ 2,778</u>	<u>\$ 1,404</u>

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Convention Visitors & Tourism	County Option Dog Tax Fund	BC Prisoner Reimbursement Fund	Covered Bridge Fund	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 234,116	\$ 10,296	\$ 19,910	\$ 33,229	\$ 1,230,794	\$ 182,801
Receipts:						
Taxes	-	-	-	-	354,674	423,879
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,983	39,419
Charges for services	-	-	-	-	16,354	250
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,440,634	6,775	-	1,850	-	10,973
Total receipts	1,440,634	6,775	-	1,850	404,011	474,521
Disbursements:						
Personal services	-	-	-	-	128,277	115,817
Supplies	-	-	-	-	2,405	-
Other services and charges	1,050,155	6,325	-	-	563,307	314,735
Debt service - principal and interest	471,880	-	-	-	-	-
Capital outlay	-	-	-	-	-	96,054
Other disbursements	-	-	-	-	-	-
Total disbursements	1,522,035	6,325	-	-	693,989	526,606
Excess (deficiency) of receipts over disbursements	(81,401)	450	-	1,850	(289,978)	(52,085)
Cash and investments - ending	\$ 152,715	\$ 10,746	\$ 19,910	\$ 35,079	\$ 940,816	\$ 130,716

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Economic Development	Access Enhancement	Extradition Fund County	Firearms-Train.Gun Permit	Health	Levy Excess
Cash and investments - beginning	\$ 251,267	\$ 605	\$ 764	\$ 19,267	\$ 197,528	\$ 132
Receipts:						
Taxes	-	-	-	-	519,035	-
Licenses and permits	-	-	-	-	67,673	-
Intergovernmental receipts	-	-	-	-	49,222	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	924,654	-	-	7,610	100,000	-
Total receipts	924,654	-	-	7,610	735,930	-
Disbursements:						
Personal services	100,000	-	-	-	458,785	-
Supplies	-	-	-	-	5,077	-
Other services and charges	552,526	-	-	1,662	36,871	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	179,571	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	832,097	-	-	1,662	500,733	-
Excess (deficiency) of receipts over disbursements	92,557	-	-	5,948	235,197	-
Cash and investments - ending	\$ 343,824	\$ 605	\$ 764	\$ 25,215	\$ 432,725	\$ 132

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Road & Street	LIT Public Safety Co Share	MVH Restricted	Misdemeanant Fund	Motor Vehicle Highway	Pk & Rec Non Rev Cap'l
Cash and investments - beginning	\$ 525,429	\$ 291,944	\$ 1,015,307	\$ 56,724	\$ 1,733,082	\$ 13,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	972,051	-	1,728,469	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	353,253	912,705	-	10,441	270,975	-
Total receipts	353,253	912,705	972,051	10,441	1,999,444	-
Disbursements:						
Personal services	208,633	110,985	-	-	433,518	-
Supplies	-	-	181,867	-	429,085	-
Other services and charges	146	652,082	93,801	-	260,673	6,700
Debt service - principal and interest	-	9,290	-	-	-	-
Capital outlay	-	161,540	333,334	-	226,694	-
Other disbursements	-	-	-	-	3,000	-
Total disbursements	208,779	933,897	609,002	-	1,352,970	6,700
Excess (deficiency) of receipts over disbursements	144,474	(21,192)	363,049	10,441	646,474	(6,700)
Cash and investments - ending	\$ 669,903	\$ 270,752	\$ 1,378,356	\$ 67,165	\$ 2,379,556	\$ 6,300

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pk & Rec Non Rev Oper Fd	Rainy Day	Recorder's Record's Perp. Fund	Riverboat	Surplus Tax	Surveyor's Corner Petu.Fd.
Cash and investments - beginning	\$ 47,526	\$ 69,921	\$ 212,715	\$ 103,858	\$ 5,793	\$ 30,426
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	90,186	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,434	54,000	104,951	328	1,254	24,035
Total receipts	45,434	54,000	104,951	90,514	1,254	24,035
Disbursements:						
Personal services	17,627	-	25,125	50,168	-	-
Supplies	-	-	-	-	-	-
Other services and charges	21,277	-	24,924	4,751	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,773	-
Total disbursements	38,904	-	50,049	54,919	8,773	-
Excess (deficiency) of receipts over disbursements	6,530	54,000	54,902	35,595	(7,519)	24,035
Cash and investments - ending	\$ 54,056	\$ 123,921	\$ 267,617	\$ 139,453	\$ (1,726)	\$ 54,461

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem Usesf	Auditors Ineligible Ded Fund	County Elected Training Fund	Parks & Rec Grant Fund
Cash and investments - beginning	\$ 7,392	\$ 79,647	\$ 34,750	\$ 9,146	\$ 18,291	\$ 5,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	8,641	8,627	-	-
Fines and forfeits	-	-	350	-	-	-
Other receipts	12,748	276,353	-	15,361	4,808	-
Total receipts	12,748	276,353	8,991	23,988	4,808	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,043	182,286	6,366	11,160	1,978	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,043	182,286	6,366	11,160	1,978	-
Excess (deficiency) of receipts over disbursements	705	94,067	2,625	12,828	2,830	-
Cash and investments - ending	\$ 8,097	\$ 173,714	\$ 37,375	\$ 21,974	\$ 21,121	\$ 5,091

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Brown County 911	Reassessment - 2015	Prob Admin. Fees/Sup Adult Svc	Probation Users Fee Juvenile	Alternative Dispute Fee	County Users Fee
Cash and investments - beginning	\$ 292,953	\$ 37,221	\$ 28,249	\$ 3,582	\$ 14,873	\$ 24,266
Receipts:						
Taxes	-	93,715	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,715	-	-	-	375
Charges for services	-	-	710	-	-	-
Fines and forfeits	-	-	-	-	1,520	12,457
Other receipts	307,831	-	1,052	3,346	-	-
Total receipts	307,831	102,430	1,762	3,346	1,520	12,832
Disbursements:						
Personal services	282,192	4,407	12,461	-	-	-
Supplies	140	60	-	-	-	2,517
Other services and charges	3,311	85,000	-	1,064	-	9,385
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,500	6,600	-	-	-	595
Other disbursements	-	-	6,551	-	-	-
Total disbursements	288,143	96,067	19,012	1,064	-	12,497
Excess (deficiency) of receipts over disbursements	19,688	6,363	(17,250)	2,282	1,520	335
Cash and investments - ending	\$ 312,641	\$ 43,584	\$ 10,999	\$ 5,864	\$ 16,393	\$ 24,601

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Sale Administration	Hwy Safety Plan-Op Dui Fed Gr	Court Interpreters	2018 Capital Projects Payments	Payroll	Settlement Fund (2017 1St Yr)
Cash and investments - beginning	\$ 43,006	\$ (14,300)	\$ 4,308	\$ 572,177	\$ (25,401)	\$ -
Receipts:						
Taxes	-	-	-	609,867	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	56,715	-	-
Charges for services	3,328	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	20,817	-	-	1,803,786	20,634,593
Total receipts	3,328	20,817	-	666,582	1,803,786	20,634,593
Disbursements:						
Personal services	-	6,772	-	-	1,781,101	-
Supplies	-	-	-	-	-	-
Other services and charges	1,200	-	370	-	4,845	-
Debt service - principal and interest	-	-	-	842,078	-	3,895,051
Capital outlay	-	-	-	-	-	5,462,715
Other disbursements	-	-	-	-	19,904	11,276,584
Total disbursements	1,200	6,772	370	842,078	1,805,850	20,634,350
Excess (deficiency) of receipts over disbursements	2,128	14,045	(370)	(175,496)	(2,064)	243
Cash and investments - ending	\$ 45,134	\$ (255)	\$ 3,938	\$ 396,681	\$ (27,465)	\$ 243

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Prop Tax Oper Levies	Oper Levy Freeze Stabilization	Wheel Tax	Surtax Fund	Commercial Veh Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 296,175	\$ 111,816	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,618,548	872,289	82,614	700,896	96,588	74,631
Total receipts	1,618,548	872,289	82,614	700,896	96,588	74,631
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	82,614	700,796	582	373
Debt service - principal and interest	-	-	-	-	3,788	2,430
Capital outlay	-	-	-	-	3,349	2,148
Other disbursements	1,618,548	-	-	-	88,869	69,680
Total disbursements	1,618,548	-	82,614	700,796	96,588	74,631
Excess (deficiency) of receipts over disbursements	-	872,289	-	100	-	-
Cash and investments - ending	\$ 296,175	\$ 984,105	\$ -	\$ 100	\$ -	\$ -

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Fines & Forfeitures	Infraction Judgement	Overweight Vehicle	Special Death Benefits	Sales Disclosure-State Share	Coroners Training & Con't Educ
Cash and investments - beginning	\$ 275	\$ 790	\$ -	\$ 45	\$ 1,530	\$ 178
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,225
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	591	5,405	-
Fines and forfeits	-	-	15	362	-	-
Other receipts	3,516	14,840	-	-	10	-
Total receipts	3,516	14,840	15	953	5,415	2,225
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,471	14,809	15	736	5,125	2,124
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	110	-	-	5	-
Total disbursements	2,471	14,919	15	736	5,130	2,124
Excess (deficiency) of receipts over disbursements	1,045	(79)	-	217	285	101
Cash and investments - ending	\$ 1,320	\$ 711	\$ -	\$ 262	\$ 1,815	\$ 279

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Mtg Fees	DLGF Homestead Prop Database	Sex & Violent Offender Fund	Child Restraint Violations	Inheritance Tax	Education Plate Fee Fun
Cash and investments - beginning	\$ 500	\$ 2	\$ 3,384	\$ -	\$ 1,852	\$ 56
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,423	661	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,155	75	-	263
Total receipts	3,423	661	1,155	75	-	263
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,480	-	2,520	75	-	263
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,480	-	2,520	75	-	263
Excess (deficiency) of receipts over disbursements	(57)	661	(1,365)	-	-	-
Cash and investments - ending	\$ 443	\$ 663	\$ 2,019	\$ -	\$ 1,852	\$ 56

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor IVD PCA Fed Grnt	County Gen Incentive Fed Grnt	Prosecutor Incentive Fed Grnt	New Clerk Incentive Fed Grnt	HEALTH BR CO COMM FOUNDATION	SIM GRANT AWARD
Cash and investments - beginning	\$ 2,987	\$ 39,162	\$ 66,072	\$ 28,634	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,150	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,082	-	6,082	6,600	60,000
Total receipts	-	6,082	9,150	6,082	6,600	60,000
Disbursements:						
Personal services	-	-	7,281	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,108	882	-	4,860	4,552	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,108	882	7,281	4,860	4,552	-
Excess (deficiency) of receipts over disbursements	(2,108)	5,200	1,869	1,222	2,048	60,000
Cash and investments - ending	\$ 879	\$ 44,362	\$ 67,941	\$ 29,856	\$ 2,048	\$ 60,000

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation Users Fee Adult	Jury Pay Fund	LIT Economic Devl (Edit)	COVID-19 COURTS	Matching Storm Water Grant	Probation Application Fee
Cash and investments - beginning	\$ 55,630	\$ 34,601	\$ -	\$ -	\$ -	\$ 2,275
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	63	-	-	-	-	63
Fines and forfeits	-	-	-	-	-	-
Other receipts	47,108	1,339	1,001,531	7,062	156,000	-
Total receipts	47,171	1,339	1,001,531	7,062	156,000	63
Disbursements:						
Personal services	38,108	-	924,654	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,801	-	-	2,200	98,355	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,000	-	76,877	4,100	-	-
Total disbursements	43,909	-	1,001,531	6,300	98,355	-
Excess (deficiency) of receipts over disbursements	3,262	1,339	-	762	57,645	63
Cash and investments - ending	\$ 58,892	\$ 35,940	\$ -	\$ 762	\$ 57,645	\$ 2,338

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Public Defender Fund	Property Transfer Fee Fund	Law Enforcement Ed	Drug Abuse Prevention Fd	Sara Title II	Project Income
Cash and investments - beginning	\$ 4,203	\$ 47,063	\$ 6,229	\$ 13,809	\$ 13,634	\$ 63,605
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,181	-	-	-	-	-
Other receipts	-	15,230	1,036	12,340	2,885	74,943
Total receipts	4,181	15,230	1,036	12,340	2,885	74,943
Disbursements:						
Personal services	-	-	-	-	-	663
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,244	13	83,243
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	1,244	13	83,906
Excess (deficiency) of receipts over disbursements	4,181	15,230	1,036	11,096	2,872	(8,963)
Cash and investments - ending	\$ 8,384	\$ 62,293	\$ 7,265	\$ 24,905	\$ 16,506	\$ 54,642

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorders Redacted Version	Np Br Co Public Safety Trainin	Pk & Rec Salt Creek Trail Main	Pros. Infraction Deferral	Urine Drug Screen Fund	Triad
Cash and investments - beginning	\$ (1,618)	\$ 16,145	\$ 1,986	\$ 35,351	\$ 248	\$ 12,015
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	10,893	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,808	10,000	-	-	6,306	17,800
Total receipts	4,808	10,000	-	10,893	6,306	17,800
Disbursements:						
Personal services	-	-	-	9,893	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,077	1,124	110	5,329	4,598
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,077	1,124	10,003	5,329	4,598
Excess (deficiency) of receipts over disbursements	4,808	7,923	(1,124)	890	977	13,202
Cash and investments - ending	\$ 3,190	\$ 24,068	\$ 862	\$ 36,241	\$ 1,225	\$ 25,217

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Animal Ordinance	Jail Lease Rental	Health Ins Trust Fund	2018 Capital Projects	Local Income Tax - PTR	LIT Certified Shares
Cash and investments - beginning	\$ 15,252	\$ 557,143	\$ 5,060	\$ 9,617	\$ 296,891	\$ 2
Receipts:						
Taxes	-	539,220	20,000	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	50,145	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,900	-	-	-	-	-
Other receipts	-	-	2,232,025	3,000,000	2,003,063	6,102,932
Total receipts	1,900	589,365	2,252,025	3,000,000	2,003,063	6,102,932
Disbursements:						
Personal services	-	-	59,522	-	-	-
Supplies	-	-	-	225	-	-
Other services and charges	-	-	2,803,857	259,211	2,256,485	62,474
Debt service - principal and interest	-	843,000	-	374,255	-	-
Capital outlay	-	-	-	388,398	-	-
Other disbursements	-	-	-	-	-	6,040,455
Total disbursements	-	843,000	2,863,379	1,022,089	2,256,485	6,102,929
Excess (deficiency) of receipts over disbursements	1,900	(253,635)	(611,354)	1,977,911	(253,422)	3
Cash and investments - ending	\$ 17,152	\$ 303,508	\$ (606,294)	\$ 1,987,528	\$ 43,469	\$ 5

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety	Sheriffs Service Fees -Retirem	Pros Controlled Sub Tax	HSC 07 Pay 08 (Cajit)	County Child Avocay Fund	EDC/SBI
Cash and investments - beginning	\$ -	\$ 2,829	\$ 236	\$ 23,673	\$ 927	\$ 30,638
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,770	-	-	-	-
Other receipts	1,001,531	-	-	-	-	-
Total receipts	1,001,531	3,770	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,604	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,001,531	-	-	-	-	-
Total disbursements	1,001,531	4,604	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(834)	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,995	\$ 236	\$ 23,673	\$ 927	\$ 30,638

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Return Of Funds Health Clinic	Prescription Drug Abuse Progra	P & Z Project	Juvenile AC Ability Grant	Loan-Road Improvement Fund	4-H Fair Const Loan
Cash and investments - beginning	\$ 121,555	\$ 500	\$ 10,000	\$ 593	\$ 39,480	\$ 165
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	\$ 121,555	\$ 500	\$ 10,000	\$ 593	\$ 39,480	\$ 165

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CAGIT-Prop Tax Oper Levy	Homestead Credit Rebate Fund	Local Option Tax Distrib-CAGIT	IPAC Drug Prosecution Fund	Prosecutor's Forfeiture Fund	Redevelopment Commission
Cash and investments - beginning	\$ 1	\$ 35,343	\$ 1	\$ 536	\$ 10,333	\$ 396,408
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	-	-	-	-	-	11,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	156,000
Total disbursements	-	-	-	-	-	167,800
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(167,800)
Cash and investments - ending	\$ 1	\$ 35,343	\$ 1	\$ 536	\$ 10,333	\$ 228,608

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Smithville Charitable	Inmate Incentive Payments	Music Center Ticket Fees	EMA Donations	INDOT COMM CROSSING 2020	HCI Program Pathway Project
Cash and investments - beginning	\$ 5,800	\$ 400	\$ 15,396	\$ 3,381	\$ 1,000,000	\$ 8,469
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	5,719	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	907,561	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,719	-	-	-	907,561	-
Excess (deficiency) of receipts over disbursements	(5,719)	-	-	-	(907,561)	-
Cash and investments - ending	\$ 81	\$ 400	\$ 15,396	\$ 3,381	\$ 92,439	\$ 8,469

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Br Co Domestic Violence Task	2016 Debt Repay Road Loan	Br Co EMA Fed Grant	Cities Readiness Fed Grnt	EMA Incident Comm Supl. 38517S	Prosecutor Fed Forfeiture
Cash and investments - beginning	\$ 824	\$ 10,134	\$ 3,257	\$ (595)	\$ (20)	\$ 506
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,538	-	-
Total receipts	-	-	-	7,538	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	939	284	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	6,714	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	939	6,998	-	-
Excess (deficiency) of receipts over disbursements	-	-	(939)	540	-	-
Cash and investments - ending	\$ 824	\$ 10,134	\$ 2,318	\$ (55)	\$ (20)	\$ 506

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Owner Occupied Rehab Fed Grant	Title III HAVA Fed Grant	Title III Sec 101	Probation Application Fee	EMA Security Task Force Federa	Public Health Coord Fed Grnt
Cash and investments - beginning	\$ 4,198	\$ 9,729	\$ 32,305	\$ 4,349	\$ (3)	\$ 286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	11,653	-	-	-
Total receipts	-	-	11,653	-	-	-
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	-	-	11,653	-	-	-
Cash and investments - ending	\$ 4,198	\$ 9,729	\$ 43,958	\$ 4,349	\$ (3)	\$ 286

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bioterrorism Cash Allow Fed Gr	Bioterrorism Supple Fed Grnt	Buyout Grant Fed Grnt	Salt Crk Tr INDOT Ph1 Fed Grnt	Salt Crk Tr Dnr Fed Grnt	Economic Dev Comm-Ober Grant
Cash and investments - beginning	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 593,735	\$ 2,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	48,265	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	488	-
Total receipts	-	-	-	-	48,753	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,950	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	18,950	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	29,803	-
Cash and investments - ending	\$ 6,469	\$ 9,180	\$ 12,735	\$ 1,840	\$ 623,538	\$ 2,000

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Economic Dev Planning Fed Grnt	EMS Fed Grnt/COVID 19	Victim Assist Fed Grnt	LHM/Tobaccoii Combned Fed Grnt	Master Tobacco III A Fed Grnt	Health Base Grant Fed Grnt #1
Cash and investments - beginning	\$ 1,800	\$ 14,354	\$ (19,961)	\$ 27,957	\$ 75,009	\$ 12,604
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	25,654	33,139	14,890	31,895
Total receipts	-	-	25,654	33,139	14,890	31,895
Disbursements:						
Personal services	-	-	51,980	19,321	-	46,639
Supplies	-	-	348	659	262	-
Other services and charges	-	409	487	-	1,553	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	409	52,815	19,980	1,815	46,639
Excess (deficiency) of receipts over disbursements	-	(409)	(27,161)	13,159	13,075	(14,744)
Cash and investments - ending	\$ 1,800	\$ 13,945	\$ (47,122)	\$ 41,116	\$ 88,084	\$ (2,140)

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cities Readiness VIII Fed Grnt	Pros Investigator Fed Grnt	Health Base Grant Fed Grnt	Hlth Bonus Emerg Prep Fed Grnt	AMERICAN RESCUE PLAN	EMA Water Rescue Grant
Cash and investments - beginning	\$ 6,317	\$ (26,214)	\$ 994	\$ 28	\$ -	\$ (453)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,074	-	-	1,465,722	-
Total receipts	-	14,074	-	-	1,465,722	-
Disbursements:						
Personal services	3,417	46,997	-	-	125,913	-
Supplies	-	-	-	-	-	-
Other services and charges	172	646	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	25,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,589	47,643	-	-	150,913	-
Excess (deficiency) of receipts over disbursements	(3,589)	(33,569)	-	-	1,314,809	-
Cash and investments - ending	\$ 2,728	\$ (59,783)	\$ 994	\$ 28	\$ 1,314,809	\$ (453)

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CHIRP (Sheriff's 1137) 2020	School Resource Officer	Sheriff Dnr Distribution	IN State Opioid Response	Stop Arm Violation St Grant	VACCINATION COVID-19
Cash and investments - beginning	\$ 12,962	\$ (20,349)	\$ 832	\$ 91,966	\$ (91)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,607	57,876
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,599	40,577	-	-	-	-
Total receipts	14,599	40,577	-	-	29,607	57,876
Disbursements:						
Personal services	1,181	47,126	-	30,968	11,561	-
Supplies	-	-	-	-	-	-
Other services and charges	2,239	-	-	17,200	-	4,653
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,817	-	-	-	-	-
Total disbursements	24,237	47,126	-	48,168	11,561	4,653
Excess (deficiency) of receipts over disbursements	(9,638)	(6,549)	-	(48,168)	18,046	53,223
Cash and investments - ending	\$ 3,324	\$ (26,898)	\$ 832	\$ 43,798	\$ 17,955	\$ 53,223

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Support Clinc	Prosecutor St Forfeiture	OCRA BUSINESS GRANT	CARES (HEALTH)	Cities Readiness	Cities Readiness II
Cash and investments - beginning	\$ 8,020	\$ 2,500	\$ -	\$ 76,382	\$ 62	\$ 3,113
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	40,320	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	24,452	50,000	-	-
Total receipts	-	-	24,452	90,320	-	-
Disbursements:						
Personal services	-	-	-	19,841	-	-
Supplies	-	-	-	5,097	-	-
Other services and charges	-	-	24,452	33,290	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	31,465	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	24,452	89,693	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	627	-	-
Cash and investments - ending	\$ 8,020	\$ 2,500	\$ -	\$ 77,009	\$ 62	\$ 3,113

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Homeland Security-LETPP	ISETS SUPPORT	Disaster Response Donations	SHERIFF DRUG FUND	SHERIFF'S INMATE TRUST
Cash and investments - beginning	\$ 319	\$ 1,723	\$ 3,366	\$ 12,188	\$ 2,060
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	170,879	-	750	92,655
Total receipts	-	170,879	-	750	92,655
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	168,158	-	2,486	91,546
Total disbursements	-	168,158	-	2,486	91,546
Excess (deficiency) of receipts over disbursements	-	2,721	-	(1,736)	1,109
Cash and investments - ending	\$ 319	\$ 4,444	\$ 3,366	\$ 10,452	\$ 3,169

BROWN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JAIL COMMISSARY	AFTER SETTLEMENT COLLECTION	CLERK'S TRUST	TREASURERS CASH CHANGE	Totals
Cash and investments - beginning	\$ 52,815	\$ 568,180	\$ 334,374	\$ 500	\$ 14,373,913
Receipts:					
Taxes	-	-	-	-	9,373,295
Licenses and permits	-	-	-	-	140,395
Intergovernmental receipts	-	-	-	-	3,648,908
Charges for services	-	-	-	-	419,588
Fines and forfeits	-	-	-	-	68,942
Other receipts	95,033	545,696	1,325,382	-	50,872,781
Total receipts	95,033	545,696	1,325,382	-	64,523,909
Disbursements:					
Personal services	-	-	-	-	11,184,926
Supplies	-	-	-	-	997,849
Other services and charges	-	-	-	-	12,379,830
Debt service - principal and interest	-	-	-	-	6,444,040
Capital outlay	-	-	-	-	7,882,553
Other disbursements	70,464	568,180	1,396,113	-	22,693,503
Total disbursements	70,464	568,180	1,396,113	-	61,582,701
Excess (deficiency) of receipts over disbursements	24,569	(22,484)	(70,731)	-	2,941,208
Cash and investments - ending	\$ 77,384	\$ 545,696	\$ 263,643	\$ 500	\$ 17,315,121

OTHER INFORMATION

BROWN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,059,867</u>	<u>\$ 116,620</u>

BROWN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brown County Jail Building Corporation	Pay for new Jail/Law Enforcement Building	\$ 553,943	12/31/13	01/15/30
Brown County Maple Leaf Building Corporation	Cost of the design, construction, equipping and furnishing of a new music venue	403,200	12/28/17	06/28/49
Brown County Maple Leaf Building Corporation	Cost of the design, construction, equipping and furnishing of a new music venue	<u>156,800</u>	02/08/18	06/28/49
Total of annual lease payments		<u>\$ 1,113,943</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Payment for loan toward Capital Projects	<u>\$ 3,000,000</u>	<u>\$ 485,000</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.