

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

ANNUAL FINANCIAL REPORT

2008

BROWN COUNTY, INDIANA



FILED

12/14/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mari H. Miller	01-01-07 to 12-31-10
Treasurer	Joe Wray	01-01-05 to 12-31-12
Clerk	Beth Mulry	01-01-08 to 12-31-11
Sheriff	Robert E. Stogsdill	01-01-07 to 12-31-10
Recorder	Glenda Stogsdill Sandy Cain	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the Board of County Commissioners	Stephanie R. Yager James W. Austin	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	David Critser	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brown County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 28, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

October 28, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Brown County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 28, 2009. The opinions to the financial statements were qualified due to the omission of component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 28, 2009

BROWN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 4,909,213	\$ 220,946	\$ 143,338	\$ -	\$ (4,544,929)
Public safety	3,299,363	492,375	18,722	696,384	(2,091,882)
Highways and streets	2,561,611	995	1,166,713	205,735	(1,188,168)
Health and welfare	1,152,801	58,224	243,028	-	(851,549)
Culture and recreation	833,714	75,483	-	725,000	(33,231)
Urban redevelopment and housing	75,776	-	-	-	(75,776)
Interfund loan repayments	150,000	-	-	-	(150,000)
Principal and interest on indebtedness	777,491	-	-	-	(777,491)
Total primary government	<u>\$ 13,759,969</u>	<u>\$ 848,023</u>	<u>\$ 1,571,801</u>	<u>\$ 1,627,119</u>	<u>(9,713,026)</u>
General receipts:					
Property taxes					2,878,728
Income taxes					1,293,166
Intergovernmental					4,982,252
Other local sources					528,239
Grants and contributions not restricted to specific programs					231,250
Investment earnings					334,478
Total general receipts					<u>10,248,113</u>
Change in net assets					535,087
Net assets - beginning					<u>1,975,343</u>
Net assets - ending					<u>\$ 2,510,430</u>
 <u>Assets</u>					
Cash and investments					\$ (2,910,815)
Restricted assets:					
Cash and investments					<u>5,421,245</u>
Total assets					<u>\$ 2,510,430</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 918,685
Public safety					876,648
Highways and streets					1,323,779
Health and welfare					201,940
Economic development					31,067
Culture and recreation					949,678
Urban redevelopment and housing					15,000
Capital outlay					1,104,448
Unrestricted					<u>(2,910,815)</u>
Total net assets					<u>\$ 2,510,430</u>

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

BROWN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	General	Convention and Tourism	Highway	Recorder's Records Perpetuation	Riverboat Wagering Tax Revenue Sharing	CEDIT County Share
Receipts:						
Taxes	\$ 4,084,278	\$ -	\$ 62,613	\$ -	\$ -	\$ -
Intergovernmental	242,958	629,167	1,849,487	-	93,826	1,293,166
Charges for services	124,018	-	5,675	30,217	-	-
Fines and forfeits	58,311	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Other	475,851	-	19,614	-	-	-
Total receipts	4,985,416	629,167	1,937,389	30,217	93,826	1,293,166
Disbursements:						
General government	3,363,979	-	-	22,653	5,175	585,126
Public safety	1,535,159	-	-	-	-	-
Highways and streets	-	-	1,773,522	-	-	219,624
Health and welfare	149,611	-	-	-	-	21,830
Culture and recreation	81,831	600,000	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	37,796	-	-	-	-	11,342
Public safety	31,272	-	-	-	-	37,950
Total disbursements	5,199,648	600,000	1,773,522	22,653	5,175	875,872
Excess (deficiency) of receipts over disbursements	(214,232)	29,167	163,867	7,564	88,651	417,294
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(214,232)	29,167	163,867	7,564	88,651	417,294
Cash and investment fund balance - beginning	(3,195,741)	179,267	863,989	138,536	224,851	453,569
Cash and investment fund balance - ending	<u>\$ (3,409,973)</u>	<u>\$ 208,434</u>	<u>\$ 1,027,856</u>	<u>\$ 146,100</u>	<u>\$ 313,502</u>	<u>\$ 870,863</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (3,409,973)	\$ -	\$ -	\$ -	\$ 313,502	\$ 870,863
Restricted assets:						
Cash and investments	-	208,434	1,027,856	146,100	-	-
Total cash and investment assets - ending	<u>\$ (3,409,973)</u>	<u>\$ 208,434</u>	<u>\$ 1,027,856</u>	<u>\$ 146,100</u>	<u>\$ 313,502</u>	<u>\$ 870,863</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 146,100	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	1,027,856	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	208,434	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(3,409,973)	-	-	-	313,502	870,863
Total cash and investment fund balance - ending	<u>\$ (3,409,973)</u>	<u>\$ 208,434</u>	<u>\$ 1,027,856</u>	<u>\$ 146,100</u>	<u>\$ 313,502</u>	<u>\$ 870,863</u>

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

BROWN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008
(Continued)

	FEMA Emergency Grant for Highway	Salt Creek Trail Park and Recreation DNR Grant	Cumulative Bridge	Improvement Loan	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 46,497	\$ -	\$ 255,970	\$ 4,449,358
Intergovernmental	386,995	725,000	22,681	6,972	2,930,920	8,181,172
Charges for services	-	-	-	-	529,783	689,693
Fines and forfeits	-	-	-	-	71,066	129,377
Interfund loan repayments	-	-	-	150,000	-	150,000
Other	-	1,616	4,967	60,536	132,872	695,456
Total receipts	386,995	726,616	74,145	217,508	3,920,611	14,295,056
Disbursements:						
General government	-	-	-	-	292,231	4,269,164
Public safety	-	-	-	-	1,685,208	3,220,367
Highways and streets	242,935	-	160,716	-	164,814	2,561,611
Health and welfare	-	-	-	-	981,360	1,152,801
Culture and recreation	-	1,290	-	-	150,593	833,714
Urban redevelopment and housing	-	-	-	-	75,776	75,776
Interfund loan repayments	-	-	-	-	150,000	150,000
Debt service:						
Principal	-	-	-	-	200,000	200,000
Interest	-	-	-	186,491	391,000	577,491
Capital outlay:						
General government	-	-	-	491,419	99,492	640,049
Public safety	-	-	-	-	9,774	78,996
Total disbursements	242,935	1,290	160,716	677,910	4,200,248	13,759,969
Excess (deficiency) of receipts over disbursements	144,060	725,326	(86,571)	(460,402)	(279,637)	535,087
Other financing sources (uses):						
Transfers in	-	-	-	-	32,277	32,277
Transfers out	-	-	-	-	(32,277)	(32,277)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	144,060	725,326	(86,571)	(460,402)	(279,637)	535,087
Cash and investment fund balance - beginning	-	-	590,733	1,036,841	1,683,298	1,975,343
Cash and investment fund balance - ending	<u>\$ 144,060</u>	<u>\$ 725,326</u>	<u>\$ 504,162</u>	<u>\$ 576,439</u>	<u>\$ 1,403,661</u>	<u>\$ 2,510,430</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (685,207)	\$ (2,910,815)
Restricted assets:						
Cash and investments	144,060	725,326	504,162	576,439	2,088,868	5,421,245
Total cash and investment assets - ending	<u>\$ 144,060</u>	<u>\$ 725,326</u>	<u>\$ 504,162</u>	<u>\$ 576,439</u>	<u>\$ 1,403,661</u>	<u>\$ 2,510,430</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 772,585	\$ 918,685
Public safety	-	-	-	-	876,648	876,648
Highways and streets	144,060	-	-	-	151,863	1,323,779
Health and welfare	-	-	-	-	201,940	201,940
Economic development	-	-	-	-	31,067	31,067
Culture and recreation	-	725,326	-	-	15,918	949,678
Urban redevelopment and housing	-	-	-	-	15,000	15,000
Capital outlay	-	-	504,162	576,439	23,847	1,104,448
Unrestricted	-	-	-	-	(685,207)	(2,910,815)
Total cash and investment fund balance - ending	<u>\$ 144,060</u>	<u>\$ 725,326</u>	<u>\$ 504,162</u>	<u>\$ 576,439</u>	<u>\$ 1,403,661</u>	<u>\$ 2,510,430</u>

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

BROWN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 101,494	\$ -	
Plan members	14,211	-	
	115,705	-	
Total contributions			
Investment earnings:			
Interest	42,258	-	
Dividends	(71,800)	-	
	(29,542)	-	
Total investment earnings			
Total additions			
	86,163	-	
Deductions:			
Benefits	95,369	-	
Refunds of contributions	1,648	-	
Administrative and general	54,096	-	
	151,113	-	
Total deductions			
Deficiency of total additions over total deductions			
	(64,950)	-	
Cash and investment fund balance - beginning			
	1,519,077	8,496	
Cash and investment fund balance - ending			
	\$ 1,454,127	\$ 8,496	\$ 24,107,723

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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, urban redevelopment and housing, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Brown County
Blended Component Unit:	Brown County Solid Waste Management District
Discretely Presented Component Unit:	Hamblen Township Fire Protection District, Helmsburg Regional Sewer District, and Gnawbone Regional Sewer District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Brown County Solid Waste Management District, a blended component unit and the Hamblen Township Fire Protection District, Helmsburg Regional Sewer District, and Gnawbone Regional Sewer District, discretely presented component units, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The convention and tourism fund is funded by local tax on room use that is sent to the State of Indiana and returned to Brown County to promote convention and tourism business.

The highway fund is funded by distributions from the State of Indiana and is used to provide and maintain local roads.

The recorder's records perpetuation fund receives its funding from a fee charged to all customers using the County Recorder's office and is used to maintain the records of the County Recorder's office.

The riverboat wagering tax revenue sharing fund accounts for distributions from of the State of Indiana for riverboat revenue tax. The funds are unrestricted and are used to supplement the general fund.

The CEDIT county share fund accounts for the County share of the CEDIT funds distributed by the State of Indiana.

The FEMA emergency grant for highway fund accounts for the receipt and disbursement of monies received for federal assistance for flood damage in June 2008.

The salt creek trail park and recreation DNR grant fund accounts for a distribution from the Indiana Department of Natural Resources for the construction and maintenance of recreational trails throughout the State of Indiana.

The cumulative bridge fund is used for capital projects pertaining to the construction, reconstruction, and maintenance of County bridges.

The improvement loan fund accounts for capital expenditures for improvement projects. Revenues are proceeds from a loan and interest earnings.

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the local school corporation.

Agency funds account for assets held by the County as an agent for payroll benefits and money held for other governmental units and individuals and serves as a control of accounts for certain cash transactions during the time they are a liability of the County.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Brown County billed, collected, and distributed property taxes for 2006 pay 2007 during the current audit period.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
2. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance. However, the Indiana Department of Local Government Finance did not approve a budget for Brown County in 2008.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2008
General	\$ (3,409,973)
Property Reassessment	(22,528)
Jail Lease	(321,354)
Family Violence And Victim Assistance	(18,261)
Health	(270,794)
Health Support Clinic	(2,581)
Tobacco Free Partnership	(2,297)
Brown County Family Access	(40,877)
Brown County Domestic Violence	(6,515)
	\$ (4,095,180)
	\$ (4,095,180)

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the delay in billing and collecting property taxes because of continuing problems related to the 2002 reassessment. The Family Violence and Victim Assistance, Brown County Family Access, and Brown County Domestic Violence Funds are all reimbursable funds from the State. All of these deficits are to be repaid from future receipts and reimbursements.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. The investment policy outlines parameters for investment activity for the Sheriff's Pension Plan. As of December 31, 2008, the Sheriff's Retirement and Benefit Plan had the following investments:

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 210,125
U.S. agencies	114,968
Common stock	775,294
Corporate bonds	21,046
Mutual funds	88,016
Total	\$ 1,209,449

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on April 1, 2005. Authorized investments include common or preferred stocks, options to purchase stocks, bonds, debentures, notes or other evidences of indebtedness or ownership, or other securities, in any corporation, mutual investment fund, investment company, association or business trust; bonds or other obligations or securities issued by the United States of America or any State or governmental subdivision or instrumentality thereof.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has adopted an investment policy for custodial credit risk for investments on April 1, 2005. The policy states the Trustee shall act with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims. At December 31, 2008, the Sheriff's Retirement and Benefit Pension Plans held investments in Common Stock, Corporate Bonds, and Mutual Funds in the total amount of \$1,209,449.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board for the Sheriff's Retirement and Benefit Pension Plans manages interest rate risk by authorizing investments with stated final maturities of up to seven years.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Corporate bonds	\$ -	\$ 21,046	\$ -
U.S. treasuries and securities	-	-	210,125
U.S. agencies	-	72,070	42,898
Totals	<u>\$ -</u>	<u>\$ 93,116</u>	<u>\$ 253,023</u>

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board for the Sheriff's Retirement and Benefit Pension Plans manages credit risk by authorizing investments with the highest rating available.

Sheriff's Retirement and Benefit Pension Plans:

<u>Standard and Poor's Rating</u>	<u>Moody's Rating</u>	<u>Sheriff's Pension Investments</u>			
		<u>Mutual Funds</u>	<u>Corporate Bonds</u>	<u>U.S. Treasuries and Securities</u>	<u>U.S. Agencies</u>
AAA	Aaa	\$ -	\$ 21,046	\$ 210,125	\$ 114,968
Unrated	Unrated	<u>88,016</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals		<u><u>\$ 88,016</u></u>	<u><u>\$ 21,046</u></u>	<u><u>\$ 210,125</u></u>	<u><u>\$ 114,968</u></u>

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2008</u>
Other governmental funds	Other governmental funds	<u><u>\$ 32,277</u></u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Medical Benefits to Employees, Retirees, and Dependents (Excluding Postemployment Benefits)

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. The risk financing fund is accounted for in the General Fund where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$40,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years.

Job Related Illnesses or Injuries to Employees

During 1990, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illness or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

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 totaled \$591,000.

C. Pending Litigation

As of December 31, 2008, the County had pending litigation for the interest earnings on the local tax distributions that were being held by the County because of the delay of property tax settlements. The suit was based on the statutory obligation of the County to reimburse the entities to which tax funds should have been distributed for interest the County earned on the undistributed funds. This case was resolved on settled on March 18, 2009, at a cost to the County of \$129,250.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 142,774	\$ 86,964	\$ 11,556
Interest on net pension obligation	(7,983)	2,493	-
Adjustment to annual required contribution	9,097	(5,073)	-
Annual pension cost	143,888	84,384	11,556
Contributions made	152,437	89,938	11,556
Decrease in net pension obligation	(8,549)	(5,554)	-
Net pension obligation, beginning of year	(110,108)	35,609	-
Net pension obligation, end of year	\$ (118,657)	\$ 30,055	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	19%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 129,405	105%	\$ (119,691)
	06-30-07	151,088	94%	(110,108)
	06-30-08	143,888	106%	(118,657)
County Police Retirement Plan	12-31-06	96,600	100%	39,464
	12-31-07	96,718	99%	37,160
	12-31-08	84,384	103%	35,609
County Police Benefit Plan	12-31-06	11,241	100%	-
	12-31-07	11,727	100%	-
	12-31-08	11,556	100%	-

BROWN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 2,615,151	\$ 2,515,976	\$ 99,175	104%	\$ 2,638,348	4%
07-01-07	2,662,788	2,388,259	274,529	111%	2,730,827	10%
07-01-08	2,958,859	2,765,067	193,792	107%	2,653,657	7%

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 1,175,670	\$ 1,175,670	\$ -	100%	\$ 472,127	0%
01-01-05	1,300,516	1,300,516	-	100%	427,780	0%
01-01-06	1,385,712	1,385,712	-	100%	422,859	0%
01-01-07	1,485,071	1,485,071	-	100%	422,809	0%
01-01-08	1,598,579	1,813,958	(215,379)	88%	464,129	(46%)
01-01-09	1,428,436	2,176,063	(747,627)	66%	467,712	(160%)

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road and Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education	Clerk's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	205,734	-	-	84,735	-	-
Charges for services	-	1,244	14,940	31,417	-	3,370
Fines and forfeits	-	-	-	-	-	-
Other	12,728	-	-	12,217	-	-
Total receipts	218,462	1,244	14,940	128,369	-	3,370
Disbursements:						
General government	-	-	-	-	-	1,263
Public safety	-	5,266	1,058	-	-	-
Highways and streets	154,826	-	-	-	-	-
Health and welfare	-	-	-	325,627	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	154,826	5,266	1,058	325,627	-	1,263
Excess (deficiency) of receipts over disbursements	63,636	(4,022)	13,882	(197,258)	-	2,107
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	63,636	(4,022)	13,882	(197,258)	-	2,107
Cash and investment fund balance - beginning	75,640	9,532	13,353	(73,536)	5,103	17,824
Cash and investment fund balance - ending	<u>\$ 139,276</u>	<u>\$ 5,510</u>	<u>\$ 27,235</u>	<u>\$ (270,794)</u>	<u>\$ 5,103</u>	<u>\$ 19,931</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (270,794)	\$ -	\$ -
Restricted assets:						
Cash and investments	139,276	5,510	27,235	-	5,103	19,931
Total cash and investment assets - ending	<u>\$ 139,276</u>	<u>\$ 5,510</u>	<u>\$ 27,235</u>	<u>\$ (270,794)</u>	<u>\$ 5,103</u>	<u>\$ 19,931</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,931
Public safety	-	5,510	27,235	-	5,103	-
Highways and streets	139,276	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(270,794)	-	-
Total cash and investment fund balance - ending	<u>\$ 139,276</u>	<u>\$ 5,510</u>	<u>\$ 27,235</u>	<u>\$ (270,794)</u>	<u>\$ 5,103</u>	<u>\$ 19,931</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	State Mortgage Fees	Emergency Telephone System	Drug Free Community	Emergency Planning Right to Know	Parks and Recreation	Property Reassessment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,306
Intergovernmental	-	68,330	15,333	2,725	-	689
Charges for services	2,200	195,484	-	-	70,557	-
Fines and forfeits	-	-	-	-	-	-
Other	-	835	-	-	-	-
Total receipts	2,200	264,649	15,333	2,725	70,557	23,995
Disbursements:						
General government	2,560	-	-	-	-	84,839
Public safety	-	286,981	18,204	417	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	86,879	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	2,560	286,981	18,204	417	86,879	84,839
Excess (deficiency) of receipts over disbursements	(360)	(22,332)	(2,871)	2,308	(16,322)	(60,844)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(360)	(22,332)	(2,871)	2,308	(16,322)	(60,844)
Cash and investment fund balance - beginning	508	55,703	10,577	2,690	47,389	38,316
Cash and investment fund balance - ending	<u>\$ 148</u>	<u>\$ 33,371</u>	<u>\$ 7,706</u>	<u>\$ 4,998</u>	<u>\$ 31,067</u>	<u>\$ (22,528)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,528)
Restricted assets:						
Cash and investments	<u>148</u>	<u>33,371</u>	<u>7,706</u>	<u>4,998</u>	<u>31,067</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 148</u>	<u>\$ 33,371</u>	<u>\$ 7,706</u>	<u>\$ 4,998</u>	<u>\$ 31,067</u>	<u>\$ (22,528)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	33,371	7,706	4,998	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	31,067	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(22,528)
Total cash and investment fund balance - ending	<u>\$ 148</u>	<u>\$ 33,371</u>	<u>\$ 7,706</u>	<u>\$ 4,998</u>	<u>\$ 31,067</u>	<u>\$ (22,528)</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Extradition	Juvenile Probation Service	Adult Probation Services	Brown County Domestic Violence	User Fees	Covered Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	1,850
Charges for services	-	3,735	36,035	-	-	-
Fines and forfeits	-	-	-	-	17,472	-
Other	-	-	-	-	-	-
Total receipts	-	3,735	36,035	-	17,472	1,850
Disbursements:						
General government	-	-	-	-	12,038	-
Public safety	-	-	33,614	6,565	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	7,270	-
Public safety	-	-	2,268	-	-	-
Total disbursements	-	-	35,882	6,565	19,308	-
Excess (deficiency) of receipts over disbursements	-	3,735	153	(6,565)	(1,836)	1,850
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,735	153	(6,565)	(1,836)	1,850
Cash and investment fund balance - beginning	893	8,732	27,487	50	74,649	10,571
Cash and investment fund balance - ending	<u>893</u>	<u>12,467</u>	<u>27,640</u>	<u>(6,515)</u>	<u>72,813</u>	<u>12,421</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (6,515)	\$ -	\$ -
Restricted assets:						
Cash and investments	893	12,467	27,640	-	72,813	12,421
Total cash and investment assets - ending	<u>893</u>	<u>12,467</u>	<u>27,640</u>	<u>(6,515)</u>	<u>72,813</u>	<u>12,421</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	893	12,467	27,640	-	72,813	-
Highways and streets	-	-	-	-	-	12,421
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(6,515)	-	-
Total cash and investment fund balance - ending	<u>893</u>	<u>12,467</u>	<u>27,640</u>	<u>(6,515)</u>	<u>72,813</u>	<u>12,421</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Family And Children	Health Maintenance	Community Corrections Home Detention	Guardian Ad Litem/ Court	Misdemeanant	Supplemental Public Defender Service
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,649	20,000	140,588	3,581	10,764	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,217	-	5,790
Other	6,637	-	-	96	-	-
Total receipts	86,286	20,000	140,588	4,894	10,764	5,790
Disbursements:						
General government	-	-	-	2,242	-	-
Public safety	-	-	178,367	-	2,000	8,177
Highways and streets	-	-	-	-	-	-
Health and welfare	499,517	18,180	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	7,506	-
Total disbursements	499,517	18,180	178,367	2,242	9,506	8,177
Excess (deficiency) of receipts over disbursements	(413,231)	1,820	(37,779)	2,652	1,258	(2,387)
Other financing sources (uses):						
Transfers in	-	-	32,277	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	32,277	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(413,231)	1,820	(5,502)	2,652	1,258	(2,387)
Cash and investment fund balance - beginning	465,330	13,395	11,872	6,899	13,084	2,983
Cash and investment fund balance - ending	<u>\$ 52,099</u>	<u>\$ 15,215</u>	<u>\$ 6,370</u>	<u>\$ 9,551</u>	<u>\$ 14,342</u>	<u>\$ 596</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	52,099	15,215	6,370	9,551	14,342	596
Total cash and investment assets - ending	<u>\$ 52,099</u>	<u>\$ 15,215</u>	<u>\$ 6,370</u>	<u>\$ 9,551</u>	<u>\$ 14,342</u>	<u>\$ 596</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 9,551	\$ -	\$ -
Public safety	-	-	6,370	-	14,342	596
Highways and streets	-	-	-	-	-	-
Health and welfare	52,099	15,215	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 52,099</u>	<u>\$ 15,215</u>	<u>\$ 6,370</u>	<u>\$ 9,551</u>	<u>\$ 14,342</u>	<u>\$ 596</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Surveyor's Cornerstone Perpetuation	Jury Pay	Project Income	Sheriff's Commissary	Sheriff Drug Buy Money	Probation User Fee Administration
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	4,005	-	42,263	77,420	-	12,546
Fines and forfeits	-	11,740	-	-	-	-
Other	-	-	-	-	622	-
Total receipts	4,005	11,740	42,263	77,420	622	12,546
Disbursements:						
General government	9,801	-	26,343	-	-	20,485
Public safety	-	4,652	-	81,265	3,047	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	9,801	4,652	26,343	81,265	3,047	20,485
Excess (deficiency) of receipts over disbursements	(5,796)	7,088	15,920	(3,845)	(2,425)	(7,939)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(30,882)	-	-	-
Total other financing sources (uses)	-	-	(30,882)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,796)	7,088	(14,962)	(3,845)	(2,425)	(7,939)
Cash and investment fund balance - beginning	36,648	7,537	40,907	36,970	22,897	38,842
Cash and investment fund balance - ending	<u>\$ 30,852</u>	<u>\$ 14,625</u>	<u>\$ 25,945</u>	<u>\$ 33,125</u>	<u>\$ 20,472</u>	<u>\$ 30,903</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	30,852	14,625	25,945	33,125	20,472	30,903
Total cash and investment assets - ending	<u>\$ 30,852</u>	<u>\$ 14,625</u>	<u>\$ 25,945</u>	<u>\$ 33,125</u>	<u>\$ 20,472</u>	<u>\$ 30,903</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 30,852	\$ 14,625	\$ 25,945	\$ -	\$ -	\$ -
Public safety	-	-	-	33,125	20,472	30,903
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 30,852</u>	<u>\$ 14,625</u>	<u>\$ 25,945</u>	<u>\$ 33,125</u>	<u>\$ 20,472</u>	<u>\$ 30,903</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Option Dog Tax	Tobacco III	Health Maintenance Tobacco II	Urine Drug Screen	Recorders Redacted Version	Civil Service Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	15,064	13,139	-	-	-
Charges for services	10,255	-	-	1,940	6,760	-
Fines and forfeits	-	-	-	-	-	2,563
Other	-	-	-	-	-	-
Total receipts	<u>10,255</u>	<u>15,064</u>	<u>13,139</u>	<u>1,940</u>	<u>6,760</u>	<u>2,563</u>
Disbursements:						
General government	-	-	-	-	8,346	-
Public safety	-	-	-	2,392	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	5,188	23,071	12,784	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	7,303	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	<u>5,188</u>	<u>30,374</u>	<u>12,784</u>	<u>2,392</u>	<u>8,346</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,067</u>	<u>(15,310)</u>	<u>355</u>	<u>(452)</u>	<u>(1,586)</u>	<u>2,563</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,067	(15,310)	355	(452)	(1,586)	2,563
Cash and investment fund balance - beginning	<u>4,475</u>	<u>48,223</u>	<u>22,680</u>	<u>1,672</u>	<u>16,881</u>	<u>5,490</u>
Cash and investment fund balance - ending	<u>\$ 9,542</u>	<u>\$ 32,913</u>	<u>\$ 23,035</u>	<u>\$ 1,220</u>	<u>\$ 15,295</u>	<u>\$ 8,053</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>9,542</u>	<u>32,913</u>	<u>23,035</u>	<u>1,220</u>	<u>15,295</u>	<u>8,053</u>
Total cash and investment assets - ending	<u>\$ 9,542</u>	<u>\$ 32,913</u>	<u>\$ 23,035</u>	<u>\$ 1,220</u>	<u>\$ 15,295</u>	<u>\$ 8,053</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 15,295	\$ -
Public safety	-	-	-	1,220	-	8,053
Highways and streets	-	-	-	-	-	-
Health and welfare	9,542	32,913	23,035	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 9,542</u>	<u>\$ 32,913</u>	<u>\$ 23,035</u>	<u>\$ 1,220</u>	<u>\$ 15,295</u>	<u>\$ 8,053</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Foreign Language Interpreter Grant	Document Fees	County Child Advocacy Fund	Salt Creed Trail Park and Recreation INDOT Grant	Economic Development Commission	Property Transfer Fee Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,750	-	-	-	-	-
Charges for services	-	-	-	-	-	5,100
Fines and forfeits	-	4,686	-	-	-	-
Other	-	-	175	48,010	-	-
Total receipts	2,750	4,686	175	48,010	-	5,100
Disbursements:						
General government	1,527	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	35,868	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	1,527	-	-	35,868	-	-
Excess (deficiency) of receipts over disbursements	1,223	4,686	175	12,142	-	5,100
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,223	4,686	175	12,142	-	5,100
Cash and investment fund balance - beginning	1,564	10,775	652	886	4,963	6,360
Cash and investment fund balance - ending	<u>\$ 2,787</u>	<u>\$ 15,461</u>	<u>\$ 827</u>	<u>\$ 13,028</u>	<u>\$ 4,963</u>	<u>\$ 11,460</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,787	15,461	827	13,028	4,963	11,460
Total cash and investment assets - ending	<u>\$ 2,787</u>	<u>\$ 15,461</u>	<u>\$ 827</u>	<u>\$ 13,028</u>	<u>\$ 4,963</u>	<u>\$ 11,460</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 2,787	\$ 15,461	\$ -	\$ -	\$ 4,963	\$ 11,460
Public safety	-	-	827	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	13,028	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,787</u>	<u>\$ 15,461</u>	<u>\$ 827</u>	<u>\$ 13,028</u>	<u>\$ 4,963</u>	<u>\$ 11,460</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Sheriff Surety Bond	Small Claim Service Fee	Alternative Dispute Fee	Probation Application Fee	Prosecutor Infraction Deferral	Brown County Family Access
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	49,144
Charges for services	-	-	-	75	-	-
Fines and forfeits	-	2,160	1,660	-	17,142	-
Other	130	-	-	-	200	-
Total receipts	130	2,160	1,660	75	17,342	49,144
Disbursements:						
General government	-	-	-	-	-	51,994
Public safety	120	-	-	-	29,314	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	120	-	-	-	29,314	51,994
Excess (deficiency) of receipts over disbursements	10	2,160	1,660	75	(11,972)	(2,850)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10	2,160	1,660	75	(11,972)	(2,850)
Cash and investment fund balance - beginning	10	5,700	4,700	1,050	38,579	(38,027)
Cash and investment fund balance - ending	<u>\$ 20</u>	<u>\$ 7,860</u>	<u>\$ 6,360</u>	<u>\$ 1,125</u>	<u>\$ 26,607</u>	<u>\$ (40,877)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,877)
Restricted assets:						
Cash and investments	20	7,860	6,360	1,125	26,607	-
Total cash and investment assets - ending	<u>\$ 20</u>	<u>\$ 7,860</u>	<u>\$ 6,360</u>	<u>\$ 1,125</u>	<u>\$ 26,607</u>	<u>\$ (40,877)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	20	7,860	6,360	1,125	26,607	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(40,877)
Total cash and investment fund balance - ending	<u>\$ 20</u>	<u>\$ 7,860</u>	<u>\$ 6,360</u>	<u>\$ 1,125</u>	<u>\$ 26,607</u>	<u>\$ (40,877)</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Access Enhancement	Prosecutor Controlled Substance Tax	New Prosecutor Incentive	Local Animal Ordinance	New Clerk Incentive	TRIAD
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,700	-	4,792	-
Charges for services	-	-	-	-	-	8,335
Fines and forfeits	-	-	-	799	-	-
Other	-	-	300	-	-	-
Total receipts	-	-	8,000	799	4,792	8,335
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	10,582	4,687	-	2,477
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	-	10,582	4,687	-	2,477
Excess (deficiency) of receipts over disbursements	-	-	(2,582)	(3,888)	4,792	5,858
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,582)	(3,888)	4,792	5,858
Cash and investment fund balance - beginning	605	549	25,293	7,703	19,133	14,964
Cash and investment fund balance - ending	<u>\$ 605</u>	<u>\$ 549</u>	<u>\$ 22,711</u>	<u>\$ 3,815</u>	<u>\$ 23,925</u>	<u>\$ 20,822</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	605	549	22,711	3,815	23,925	20,822
Total cash and investment assets - ending	<u>\$ 605</u>	<u>\$ 549</u>	<u>\$ 22,711</u>	<u>\$ 3,815</u>	<u>\$ 23,925</u>	<u>\$ 20,822</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 605	\$ -	\$ -	\$ -	\$ 23,925	\$ -
Public safety	-	549	22,711	3,815	-	20,822
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 605</u>	<u>\$ 549</u>	<u>\$ 22,711</u>	<u>\$ 3,815</u>	<u>\$ 23,925</u>	<u>\$ 20,822</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Substance Treatment	Community Transition Program	Bond Administration Fees	Tobacco Free Partnership	Cities Readiness	Public Bioterrorism Coordinator
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,015	-	7,617	1,543	44,875
Charges for services	1,754	-	-	-	-	-
Fines and forfeits	-	-	5,837	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,754	1,015	5,837	7,617	1,543	44,875
Disbursements:						
General government	-	-	-	14,450	-	-
Public safety	-	119	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	13,700	47,637
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	119	-	14,450	13,700	47,637
Excess (deficiency) of receipts over disbursements	1,754	896	5,837	(6,833)	(12,157)	(2,762)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(1,395)	-	-	-	-
Total other financing sources (uses)	-	(1,395)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,754	(499)	5,837	(6,833)	(12,157)	(2,762)
Cash and investment fund balance - beginning	-	33,258	11,856	4,536	13,700	2,762
Cash and investment fund balance - ending	<u>\$ 1,754</u>	<u>\$ 32,759</u>	<u>\$ 17,693</u>	<u>\$ (2,297)</u>	<u>\$ 1,543</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (2,297)	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>1,754</u>	<u>32,759</u>	<u>17,693</u>	<u>-</u>	<u>1,543</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 1,754</u>	<u>\$ 32,759</u>	<u>\$ 17,693</u>	<u>\$ (2,297)</u>	<u>\$ 1,543</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ 17,693	\$ -	\$ -	\$ -
Public safety	-	32,759	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	1,754	-	-	-	1,543	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(2,297)	-	-
Total cash and investment fund balance - ending	<u>\$ 1,754</u>	<u>\$ 32,759</u>	<u>\$ 17,693</u>	<u>\$ (2,297)</u>	<u>\$ 1,543</u>	<u>\$ -</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Bioterrorism Cash Allowance	Bioterrorism Supplemental Allowance	Homeland Security LETPP	Security Homeland Security District 8	Highway Safety Plan CA95-11	Sheriff DNR Distribution
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	8,657	1,660
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	8,657	1,660
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	113	-	1,602
Highways and streets	-	-	-	-	9,988	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	-	-	113	9,988	1,602
Excess (deficiency) of receipts over disbursements	-	-	-	(113)	(1,331)	58
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(113)	(1,331)	58
Cash and investment fund balance - beginning	9,869	9,180	319	113	1,497	202
Cash and investment fund balance - ending	<u>9,869</u>	<u>9,180</u>	<u>319</u>	<u>-</u>	<u>166</u>	<u>260</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	9,869	9,180	319	-	166	260
Total cash and investment assets - ending	<u>9,869</u>	<u>9,180</u>	<u>319</u>	<u>-</u>	<u>166</u>	<u>260</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	9,869	9,180	319	-	-	260
Highways and streets	-	-	-	-	166	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>9,869</u>	<u>9,180</u>	<u>319</u>	<u>-</u>	<u>166</u>	<u>260</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Prosecutor Federal Forfeiture	Indiana Housing Development Fund	Juvenile Accountability Grant	Family Violence and Victim Assistance	Prosecutor 10% PCA Collection Fund	Cities Readiness II
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	90,776	-	8,405	-	9,068
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	196	-
Total receipts	-	90,776	-	8,405	196	9,068
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	42,368	128	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	9,068
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	75,776	-	-	-	-
Interfund loan repayments	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	75,776	-	42,368	128	9,068
Excess (deficiency) of receipts over disbursements	-	15,000	-	(33,963)	68	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	15,000	-	(33,963)	68	-
Cash and investment fund balance - beginning	506	-	593	15,702	-	-
Cash and investment fund balance - ending	<u>\$ 506</u>	<u>\$ 15,000</u>	<u>\$ 593</u>	<u>\$ (18,261)</u>	<u>\$ 68</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (18,261)	\$ -	\$ -
Restricted assets:						
Cash and investments	506	15,000	593	-	68	-
Total cash and investment assets - ending	<u>\$ 506</u>	<u>\$ 15,000</u>	<u>\$ 593</u>	<u>\$ (18,261)</u>	<u>\$ 68</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	506	-	593	-	68	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	15,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(18,261)	-	-
Total cash and investment fund balance - ending	<u>\$ 506</u>	<u>\$ 15,000</u>	<u>\$ 593</u>	<u>\$ (18,261)</u>	<u>\$ 68</u>	<u>\$ -</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Health Support Clinic	Health Clinic Donation Fund	Parks and Recreation Grant Fund	Parks and Recreation FEMA Grant	Parks and Recreation Salt Creek Trail Maintenance
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,676	-	-	14,404	-
Charges for services	348	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	13,000	15,800	-	532
Total receipts	16,024	13,000	15,800	14,404	532
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	18,605	-	-	-	-
Culture and recreation	-	-	13,442	14,404	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loan repayments	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Total disbursements	18,605	-	13,442	14,404	-
Excess (deficiency) of receipts over disbursements	(2,581)	13,000	2,358	-	532
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,581)	13,000	2,358	-	532
Cash and investment fund balance - beginning	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ (2,581)</u>	<u>\$ 13,000</u>	<u>\$ 2,358</u>	<u>\$ -</u>	<u>\$ 532</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ (2,581)	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	13,000	2,358	-	532
Total cash and investment assets - ending	<u>\$ (2,581)</u>	<u>\$ 13,000</u>	<u>\$ 2,358</u>	<u>\$ -</u>	<u>\$ 532</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	13,000	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	2,358	-	532
Urban redevelopment and housing	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(2,581)	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (2,581)</u>	<u>\$ 13,000</u>	<u>\$ 2,358</u>	<u>\$ -</u>	<u>\$ 532</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Prosecutor State Forfeiture	Planning and Zoning MIBOR Grant	Jail Lease	Cumulative Capital Development	HAVA Title III
Receipts:					
Taxes	\$ -	\$ -	\$ 139,483	\$ 32,866	\$ -
Intergovernmental	-	-	-	1,344	51,195
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	2,500	10,000	-	8,687	-
Total receipts	2,500	10,000	139,483	42,897	51,195
Disbursements:					
General government	-	-	-	5,148	51,195
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loan repayments	-	-	-	150,000	-
Debt service:					
Principal	-	-	200,000	-	-
Interest	-	-	391,000	-	-
Capital outlay:					
General government	-	-	-	84,919	-
Public safety	-	-	-	-	-
Total disbursements	-	-	591,000	240,067	51,195
Excess (deficiency) of receipts over disbursements	2,500	10,000	(451,517)	(197,170)	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,500	10,000	(451,517)	(197,170)	-
Cash and investment fund balance - beginning	-	-	130,163	221,017	-
Cash and investment fund balance - ending	<u>\$ 2,500</u>	<u>\$ 10,000</u>	<u>\$ (321,354)</u>	<u>\$ 23,847</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ (321,354)	\$ -	\$ -
Restricted assets:					
Cash and investments	2,500	10,000	-	23,847	-
Total cash and investment assets - ending	<u>\$ 2,500</u>	<u>\$ 10,000</u>	<u>\$ (321,354)</u>	<u>\$ 23,847</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Public safety	2,500	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Capital outlay	-	-	-	23,847	-
Unrestricted	-	-	(321,354)	-	-
Total cash and investment fund balance - ending	<u>\$ 2,500</u>	<u>\$ 10,000</u>	<u>\$ (321,354)</u>	<u>\$ 23,847</u>	<u>\$ -</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Public Safety LOIT Distribution	Public Safety CAGIT Distribution	CAGIT Property Tax Operating Levy	Children's Psychiatric Residential Fund	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ 60,315	\$ 255,970
Intergovernmental	711,680	667,094	569,344	-	2,930,920
Charges for services	-	-	-	-	529,783
Fines and forfeits	-	-	-	-	71,066
Other	-	-	-	207	132,872
Total receipts	711,680	667,094	569,344	60,522	3,920,611
Disbursements:					
General government	-	-	-	-	292,231
Public safety	711,680	250,013	-	-	1,685,208
Highways and streets	-	-	-	-	164,814
Health and welfare	-	-	-	7,983	981,360
Culture and recreation	-	-	-	-	150,593
Urban redevelopment and housing	-	-	-	-	75,776
Interfund loan repayments	-	-	-	-	150,000
Debt service:					
Principal	-	-	-	-	200,000
Interest	-	-	-	-	391,000
Capital outlay:					
General government	-	-	-	-	99,492
Public safety	-	-	-	-	9,774
Total disbursements	711,680	250,013	-	7,983	4,200,248
Excess (deficiency) of receipts over disbursements	-	417,081	569,344	52,539	(279,637)
Other financing sources (uses):					
Transfers in	-	-	-	-	32,277
Transfers out	-	-	-	-	(32,277)
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	417,081	569,344	52,539	(279,637)
Cash and investment fund balance - beginning	-	-	-	300	1,683,298
Cash and investment fund balance - ending	\$ -	\$ 417,081	\$ 569,344	\$ 52,839	\$ 1,403,661
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (685,207)
Restricted assets:					
Cash and investments	-	417,081	569,344	52,839	2,088,868
Total cash and investment assets - ending	\$ -	\$ 417,081	\$ 569,344	\$ 52,839	\$ 1,403,661
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ 569,344	\$ -	\$ 772,585
Public safety	-	417,081	-	-	876,648
Highways and streets	-	-	-	-	151,863
Health and welfare	-	-	-	52,839	201,940
Economic development	-	-	-	-	31,067
Culture and recreation	-	-	-	-	15,918
Urban redevelopment and housing	-	-	-	-	15,000
Capital outlay	-	-	-	-	23,847
Unrestricted	-	-	-	-	(685,207)
Total cash and investment fund balance - ending	\$ -	\$ 417,081	\$ 569,344	\$ 52,839	\$ 1,403,661

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	City and Town Court Costs	Congressional School Interest	Surplus Tax	State Settlement	State Fines and Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines
Additions:							
Agency fund additions	\$ 4,678	\$ 553	\$ 72,336	\$ 1,099,737	\$ 1,927	\$ 2,285	\$ 2,212
Deductions:							
Agency fund deductions	4,651	340	684,083	1,793,228	1,709	2,305	2,120
Excess (deficiency) of total additions over total deductions	27	213	(611,747)	(693,491)	218	(20)	92
Cash and investment fund balance - beginning	293	8,683	633,020	693,935	236	210	-
Cash and investment fund balance - ending	<u>\$ 320</u>	<u>\$ 8,896</u>	<u>\$ 21,273</u>	<u>\$ 444</u>	<u>\$ 454</u>	<u>\$ 190</u>	<u>\$ 92</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Infraction Judgements	Inheritance Tax	Property Replacement and Homestead Credit	Payroll	Education Plate Fees	Financial Institution Tax
Additions:						
Agency fund additions	\$ 28,311	\$ 116,450	\$ 5,682,504	\$ 1,683,952	\$ 900	\$ 43,706
Deductions:						
Agency fund deductions	31,218	156,040	3,951,987	1,677,539	900	43,706
Excess (deficiency) of total additions over total deductions	(2,907)	(39,590)	1,730,517	6,413	-	-
Cash and investment fund balance - beginning	4,344	100,877	3,951,987	67,883	-	-
Cash and investment fund balance - ending	<u>\$ 1,437</u>	<u>\$ 61,287</u>	<u>\$ 5,682,504</u>	<u>\$ 74,296</u>	<u>\$ -</u>	<u>\$ -</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Wheel Tax	Child Restraint Violations Fines	Welfare Trust	Homestead Credit Rebate	Coroners Continuing Education	Surtax
Additions:						
Agency fund additions	\$ 64,320	\$ 75	\$ 708	\$ -	\$ 1,198	\$ 434,112
Deductions:						
Agency fund deductions	64,320	75	5,690	-	1,301	434,112
Excess (deficiency) of total additions over total deductions	-	-	(4,982)	-	(103)	-
Cash and investment fund balance - beginning	-	-	7,994	330,444	136	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,012</u>	<u>\$ 330,444</u>	<u>\$ 33</u>	<u>\$ -</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Commercial Vehicle Excise Tax	State Sales Tax	Local Option Tax Distribution	Sheriff Service Fee Retirement	County Economic Development Income Tax	Special Death Benefits
Additions:						
Agency fund additions	\$ 154,602	\$ 67	\$ 2,800,233	\$ 6,044	\$ 699,266	\$ 1,665
Deductions:						
Agency fund deductions	147,240	61	5,561,886	-	1,389,551	1,650
Excess (deficiency) of total additions over total deductions	7,362	6	(2,761,653)	6,044	(690,285)	15
Cash and investment fund balance - beginning	147,240	61	2,761,653	6,752	690,286	-
Cash and investment fund balance - ending	<u>\$ 154,602</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 12,796</u>	<u>\$ 1</u>	<u>\$ 15</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Sex and Violent Offender Fund	HEA 1001 2008 State Homestead Credit	CAGIT Homestead Credit 07 Pay 08	County Treasurer	County Clerk	County Sheriff
Additions:						
Agency fund additions	\$ 1,105	\$ 1,004,674	\$ 1,423,360	\$ 21,733,246	\$ 1,861,317	\$ 119,360
Deductions:						
Agency fund deductions	170	-	-	6,341,058	1,710,331	111,828
Excess (deficiency) of total additions over total deductions	935	1,004,674	1,423,360	15,392,188	150,986	7,532
Cash and investment fund balance - beginning	300	-	-	(406,139)	153,902	-
Cash and investment fund balance - ending	<u>\$ 1,235</u>	<u>\$ 1,004,674</u>	<u>\$ 1,423,360</u>	<u>\$ 14,986,049</u>	<u>\$ 304,888</u>	<u>\$ 7,532</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Sheriff Inmate Trust	County Recorder	County Plan Commission	County Probation Department	County Park and Recreation Department	County Park and Recreation Petty Cash
Additions:						
Agency fund additions	\$ 50,547	\$ 99,601	\$ 40,131	\$ 58,764	\$ 76,379	\$ 18,414
Deductions:						
Agency fund deductions	51,011	91,518	36,903	55,801	74,190	15,872
Excess (deficiency) of total additions over total deductions	(464)	8,083	3,228	2,963	2,189	2,542
Cash and investment fund balance - beginning	1,180	50	50	-	2,226	-
Cash and investment fund balance - ending	<u>\$ 716</u>	<u>\$ 8,133</u>	<u>\$ 3,278</u>	<u>\$ 2,963</u>	<u>\$ 4,415</u>	<u>\$ 2,542</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Health Department	County Community Corrections	County Prosecutor's Bad Check	Health Support Clinic Fees	Medical Assistance to Wards	Totals
Additions:						
Agency fund additions	\$ 48,822	\$ 46,821	\$ 13,892	\$ 351	\$ -	\$ 39,498,625
Deductions:						
Agency fund deductions	48,819	42,372	13,488	348	60,615	24,610,036
Excess (deficiency) of total additions over total deductions	3	4,449	404	3	(60,615)	14,888,589
Cash and investment fund balance - beginning	100	-	816	-	60,615	9,219,134
Cash and investment fund balance - ending	<u>\$ 103</u>	<u>\$ 4,449</u>	<u>\$ 1,220</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 24,107,723</u>

BROWN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 4,718,560
Infrastructure	19,019,725
Buildings	1,595,800
Machinery and equipment	<u>2,647,495</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 27,981,580</u>

BROWN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail Building	\$ 7,775,000	\$ 594,000
E 911 Equipment	379,951	73,843
2007 Chevy Impala - Sheriff	5,419	5,776
2007 Explorer - Sheriff	7,085	7,505
Three 2007 Fords - Sheriff	24,478	24,929
Notes and loans payable:		
2006 Lincoln Bank Loan	<u>1,475,000</u>	<u>737,500</u>
Total governmental activities debt	<u>\$ 9,666,933</u>	<u>\$ 1,443,553</u>

BROWN COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer
County Highway Department

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF BROWN COUNTY, INDIANA

Compliance

We have audited the compliance of Brown County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 28, 2009

BROWN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Direct Grant			
Cooperative Forestry Assistance	10.664		
Cooperative Law Enforcement Agreement		06-LE-11091200-07	\$ 1,660
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce			
Community Development Block Grants/States Program	14.228		
Housing Needs Assessment		HD-007-020	75,776
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Bridge Inspection - DES 0500857		BR-NBIS 534	21,280
Bridge Inspection Special - DES 0500859		BR-NBIS 534	4,400
Total for Cluster			25,680
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		
DUI Task Force		OP-08-01-02-09	8,657
Total for federal grantor agency			34,337
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State			
Help America Vote Act Requirements Payments	90.401		
Specialized Voting Equipment		FY 2008	51,195
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		
Public Health Emergency Preparedness and Response for Bioterrorism			
8/6/2006 to 8/30/2007 EDS# A70-8-053285		BPRS 106-3	13,700
8/31/2007 to 8/9/2008 EDS# A70-8-053600		BPRS 106-3	9,068
Total for program			22,768
Pass-Through Indiana Department of Health			
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		
Prevention and Technical Assistance Program		BRPS 106-2	40,625
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2008	62,814
County Clerk's Expenditures		2008	31,453
Indirect Costs		2008	38,105
Total for program			132,372
Pass-Through Indiana Family and Social Services Administration			
Grants to States for Access and Visitation Programs	93.597		
Indiana Fathers and Families Program		07-08-1C-0119	49,144
Total for federal grantor agency			244,909
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance	97.036		
Brown County Flood Disaster 2008		FEMA DR #1766	280,809
Homeland Security Grant Program	97.067		
Fiscal Year 2003 State Homeland Security Grant Program Full Scale Exercise		2008	113
Total federal grantor agency			280,922
Total federal awards expended			\$ 688,799

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

BROWN COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Brown County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

BROWN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.036	Disaster Grants - Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

BROWN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2009, with Mari H. Miller, Auditor; James W. Austin, President of Board of County Commissioners; and David Critser, President of County Council.