

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

ANNUAL FINANCIAL REPORT

2009

BROWN COUNTY, INDIANA



FILED

08/19/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
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	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	9
Notes to Financial Statements	10-21
Required Supplementary Information:	
Schedules of Funding Progress	22
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	23-39
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	40-46
Schedule of Capital Assets.....	47
Schedule of Long-Term Debt	48
Other Report	49
Supplemental Audit of Federal Awards:	
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.....	52-53
Schedule of Expenditures of Federal Awards	54
Notes to Schedule of Expenditures of Federal Awards.....	55
Schedule of Findings and Questioned Costs	56
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	57
Exit Conference.....	58

SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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, 2009, 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, 2009, 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 June 30, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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

June 30, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2010. 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

June 30, 2010

BROWN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursement) Receipts and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 8,283,790	\$ 174,962	\$ 143,914	\$ -	\$ (7,964,914)
Public safety	2,423,591	656,520	182,645	225,930	(1,358,496)
Highways and streets	2,437,297	2,080	1,066,440	179,721	(1,189,056)
Health and welfare	1,820,129	61,428	384,535	-	(1,374,166)
Economic development	-	-	-	67,220	67,220
Culture and recreation	863,601	77,771	-	42,972	(742,858)
Principal and interest on indebtedness	1,779,037	-	-	-	(1,779,037)
Total primary government	<u>\$ 17,607,445</u>	<u>\$ 972,761</u>	<u>\$ 1,777,534</u>	<u>\$ 515,843</u>	<u>\$ (14,341,307)</u>
General receipts:					
Property taxes					7,614,343
Income taxes					864,112
Intergovernmental					2,201,525
Other local sources					8,207,222
Grants and contributions not restricted to specific programs					218,879
Investment earnings					<u>65,940</u>
Total general receipts					<u>19,172,021</u>
Change in net assets					4,830,714
Net assets - beginning					<u>2,510,430</u>
Net assets - ending					<u>\$ 7,341,144</u>
 <u>Assets</u>					
Cash and investments					\$ 3,119,172
Restricted assets:					
Cash and investments					<u>4,221,972</u>
Total assets					<u>\$ 7,341,144</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 175,486
Public safety					43,862
Highways and streets					826,783
Health and welfare					34,423
Culture and recreation					672,667
Debt service					207,610
Capital outlay					2,261,141
Unrestricted					<u>3,119,172</u>
Total net assets					<u>\$ 7,341,144</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, 2009

	General	Highway	Rainy Day	Credit Excess	Cumulative Bridge	Cumulative Capital Improvement	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 7,116,499	\$ 464,742	\$ 111,554	\$ -	\$ 505,746	\$ -	\$ 3,443,170	\$ 11,641,711
Licenses and permits	-	2,275	-	-	-	-	29,426	31,701
Intergovernmental	642,125	1,238,265	-	-	40,819	-	2,785,418	4,706,627
Charges for services	229,526	2,080	-	-	-	-	582,137	813,743
Fines and forfeits	51,292	-	-	-	-	-	76,025	127,317
Other	190,218	10,804	759,934	755,086	953	-	109,148	1,826,143
Total receipts	8,229,660	1,718,166	871,488	755,086	547,518	-	7,025,324	19,147,242
Disbursements:								
General government	3,529,740	-	-	565,889	-	530,766	2,809,528	7,435,923
Public safety	1,701,502	-	-	-	-	-	690,131	2,391,633
Highways and streets	-	1,938,502	-	-	129,193	-	169,216	2,236,911
Health and welfare	158,920	-	-	-	-	-	1,658,550	1,817,470
Culture and recreation	91,802	-	-	-	-	-	771,799	863,601
Debt service:								
Principal	-	-	-	-	-	1,475,000	105,487	1,580,487
Interest	129,250	-	-	-	-	69,300	-	198,550
Capital outlay:								
General government	12,935	-	-	161,120	-	-	673,812	847,867
Public safety	24,452	-	-	-	-	-	7,506	31,958
Highways and streets	-	200,386	-	-	-	-	-	200,386
Health and welfare	2,159	-	-	-	-	-	500	2,659
Total disbursements	5,650,760	2,138,888	-	727,009	129,193	2,075,066	6,886,529	17,607,445
Excess (deficiency) of receipts over disbursements	2,578,900	(420,722)	871,488	28,077	418,325	(2,075,066)	138,795	1,539,797
Other financing sources:								
Other receipts	380,048	27,637	-	-	-	2,545,137	338,095	3,290,917
Total other financing sources	380,048	27,637	-	-	-	2,545,137	338,095	3,290,917
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,958,948	(393,085)	871,488	28,077	418,325	470,071	476,890	4,830,714
Cash and investment fund balance - beginning	(3,409,973)	1,027,856	-	870,863	504,162	576,439	2,941,083	2,510,430
Cash and investment fund balance - ending	<u>\$ (451,025)</u>	<u>\$ 634,771</u>	<u>\$ 871,488</u>	<u>\$ 898,940</u>	<u>\$ 922,487</u>	<u>\$ 1,046,510</u>	<u>\$ 3,417,973</u>	<u>\$ 7,341,144</u>
<u>Cash and Investment Assets - Ending</u>								
Cash and investments	\$ (451,025)	\$ -	\$ 871,488	\$ 898,940	\$ -	\$ -	\$ 1,799,769	\$ 3,119,172
Restricted assets:								
Cash and investments	-	634,771	-	-	922,487	1,046,510	1,618,204	4,221,972
Total cash and investment assets - ending	<u>\$ (451,025)</u>	<u>\$ 634,771</u>	<u>\$ 871,488</u>	<u>\$ 898,940</u>	<u>\$ 922,487</u>	<u>\$ 1,046,510</u>	<u>\$ 3,417,973</u>	<u>\$ 7,341,144</u>
<u>Cash and Investment Fund Balance - Ending</u>								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,486	\$ 175,486
Public safety	-	-	-	-	-	-	43,862	43,862
Highways and streets	-	634,771	-	-	-	-	192,012	826,783
Health and welfare	-	-	-	-	-	-	34,423	34,423
Culture and recreation	-	-	-	-	-	-	672,667	672,667
Debt service	-	-	-	-	-	-	207,610	207,610
Capital outlay	-	-	-	-	922,487	1,046,510	292,144	2,261,141
Unrestricted	(451,025)	-	871,488	898,940	-	-	1,799,769	3,119,172
Total cash and investment fund balance - ending	<u>\$ (451,025)</u>	<u>\$ 634,771</u>	<u>\$ 871,488</u>	<u>\$ 898,940</u>	<u>\$ 922,487</u>	<u>\$ 1,046,510</u>	<u>\$ 3,417,973</u>	<u>\$ 7,341,144</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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
Additions:			
Contributions:			
Employer	\$ 150,327	\$ -	
Plan members	13,927	-	
	<u>164,254</u>	<u>-</u>	
Total contributions			
Investment earnings:			
Interest	33,256	-	
Dividends	(99,919)	-	
	<u>(66,663)</u>	<u>-</u>	
Total investment earnings			
Less investment disbursements	-	-	
	<u>(66,663)</u>	<u>-</u>	
Net investment earnings			
	<u>97,591</u>	<u>-</u>	
Total additions			
Deductions:			
Benefits	106,452	-	
Refunds of contributions	4,231	-	
Administrative and general	28,945	-	
	<u>139,628</u>	<u>-</u>	
Total deductions			
Deficiency of total additions over total deductions	(42,037)	-	
Cash and investment fund balance - beginning	<u>1,454,127</u>	<u>8,496</u>	
Cash and investment fund balance - ending	<u>\$ 1,412,090</u>	<u>\$ 8,496</u>	<u>\$ 6,520,173</u>

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, 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 Units:	Hamblen Township Fire Protection District Helmsburg Regional Sewer District 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, Hamblen Township Fire Protection District, Helmsburg Regional Sewer District, and Gnawbone Regional Sewer District 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.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component unit is presented below:

Brown County Solid Waste Management District: The Brown County Solid Waste Management District is a significant blended component unit of the County. Although it is legally separate from the County, the Brown County Solid Waste Management District would be reported as if it were a part of the County because it provides services entirely or almost entirely to the County.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Hamblen Township Fire Protection District, Helmsburg Regional Sewer District, and Gnawbone Regional Sewer District would each be reported as discretely presented component units because the County appoints a majority of the respective governing boards.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 Highway Fund accounts for the financial resources and expenses related to the maintenance, repair, construction and reconstruction of county roads within the County.

The CEDIT Excess Fund accounts for the County share of the CEDIT funds distributed by the State of Indiana.

The Cumulative Bridge Fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair and preservation of County bridges.

The Cumulative Capital Improvement Fund accounts for capital expenditures for improvement projects. Revenues are proceeds from a loan, interest earnings and tax distributions.

The Rainy Day Fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to: salaries and wages, costs of services, supplies, equipment, capital improvements, repairs, and similar expenditures.

Additionally, the County reports the following fund types:

The pension trust fund accounts for the activities of the sheriff's pension retirement plan and the sheriff's pension benefit plan, 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.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

February 15. 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). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected. Due to Brown County property reassessment issues, property taxes for 2008 pay 2009 were not settled and distributed until March 2010.

4. Capital Assets

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

5. Long-Term Debt

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

6. 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."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

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 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 in the fund financial statements have been eliminated or reclassified.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. 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.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and 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. Prior to November 1, 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.

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.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
General	\$ (451,025)
Emergency Telephone System	(18,259)
Community Corrections-Home Detention	(7,905)
Brown County Family Access	(53,696)
Family Violence and Victim Assistance	(6,643)
Health Support Clinic	(25,029)
Cities Readiness III	(1,907)
Health-Pandemic H1N1	(5,394)
HEA 1001 State Homestead Credit	(7,790)
Local Option Tax Distribution	(40,123)
County Economic Development Income Tax	(7,180)

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, Health Pandemic H1N1, and Cities Readiness III 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

Deposits and Investments

A. 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. IC 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 County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$15,281,903.

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.

B. Investments

As of December 31, 2009, the County and 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	\$ 115,835
U.S. agencies	45,667
Mutual funds	149,885
Corporate bonds	191,594
Common stock	909,109
Total	\$ 1,412,090

Statutory Authorization for Investments

IC 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 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.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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's investment policy for custodial credit risk is The unit's investment policy for custodial credit risk is to invest the public funds in a manner which will provide the highest return with the maximum security while meeting the daily cash flow demands and conforming to all statutes and other laws governing the investment of public funds..

The Sheriff's Merit Board 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.

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 has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 32,696	\$ 34,149	\$ 48,990
U.S. agencies	-	6,999	38,668
Corporate bonds	5,145	32,280	154,169
Totals	<u>\$ 37,841</u>	<u>\$ 73,428</u>	<u>\$ 241,827</u>

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 investment with the highest rating available.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Sheriff Pension Investments			
	Mutual Funds	Corporate Bonds	U. S. Treasuries and Securities	U. S. Agencies
AAA	\$ -	\$ 2,995	\$ 115,835	\$ 45,667
AA	-	56,834	-	-
A	-	102,987	-	-
BBB	-	28,778	-	-
Unrated	149,885	-	-	-
Totals	\$ 149,885	\$ 191,594	\$ 115,835	\$ 45,667

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; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits to Employees, Retirees and Dependents (Excluding Postemployment Benefits). The risk financing fund is accounted for in the General Fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll, and are reported as quasi-external interfund transactions.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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 541 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 Illnesses 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.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporation

The County has entered into a capital lease with 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 2009 totaled \$594,000.

C. Termination Benefits

COBRA benefits were offered to terminated or retired employees, but no one accepted the benefits.

D. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Brown County Employees Benefit Plan is a single-employer defined benefit healthcare plan administered by SIHO Insurance Services. The plan provides Medical & prescription benefits to eligible retirees and their spouses. Page 5 of Summary Plan Description book assigns the authority to establish and amend benefit provisions to the County. The Brown County Employees Benefit Plan issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

SIHO Insurance Services
P. O. Box 1787
Columbus, IN 47202
1-800-873-2022 Extension 5182

Funding Policy

The contribution requirements of plan members for the Brown County Employees Benefit Plan are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the governing board. For the year ended December 31, 2009, the County contributed \$136,935 to the plan, including \$136,935 for current premiums (approximately 56.2% of total premiums). Plan members receiving benefits contributed \$106,540, or approximately 43.8% of the total premiums, through their required contribution of \$26 per month for retiree-only coverage and \$110 per month for retiree and spouse coverage.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$215,696.

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.

BROWN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$138,761.

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.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$11,566.

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 (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
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%
07-01-09	3,153,603	2,881,042	272,561	109%	3,166,297	9%

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
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%)
01-01-10	1,544,656	2,379,473	(834,817)	65%	486,627	(172%)

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, 2009

	Local Road And Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education	Clerk's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 672,079	\$ -	\$ -
Licenses and permits	-	-	19,411	-	-	-
Intergovernmental	179,721	-	-	61,287	-	-
Charges for services	-	-	-	46,027	-	-
Fines and forfeits	-	-	-	-	-	-
Other	604	1,786	-	453	-	3,471
Total receipts	180,325	1,786	19,411	779,846	-	3,471
Disbursements:						
General government	-	-	-	-	-	3,844
Public safety	-	681	15,636	-	2,153	-
Highways and streets	169,216	-	-	-	-	-
Health and welfare	-	-	-	442,577	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	169,216	681	15,636	442,577	2,153	3,844
Excess (deficiency) of receipts over disbursements	11,109	1,105	3,775	337,269	(2,153)	(373)
Other financing sources (uses):						
Other receipts	-	-	-	9,565	-	-
Total other financing sources (uses)	-	-	-	9,565	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,109	1,105	3,775	346,834	(2,153)	(373)
Cash and investment fund balance - beginning	139,276	5,510	27,235	(270,794)	5,103	19,931
Cash and investment fund balance - ending	<u>\$ 150,385</u>	<u>\$ 6,615</u>	<u>\$ 31,010</u>	<u>\$ 76,040</u>	<u>\$ 2,950</u>	<u>\$ 19,558</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 76,040	\$ 2,950	\$ -
Restricted assets:						
Cash and investments	150,385	6,615	31,010	-	-	19,558
Total cash and investment assets - ending	<u>\$ 150,385</u>	<u>\$ 6,615</u>	<u>\$ 31,010</u>	<u>\$ 76,040</u>	<u>\$ 2,950</u>	<u>\$ 19,558</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,558
Public safety	-	6,615	31,010	-	-	-
Highways and streets	150,385	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	76,040	2,950	-
Total cash and investment fund balance - ending	<u>\$ 150,385</u>	<u>\$ 6,615</u>	<u>\$ 31,010</u>	<u>\$ 76,040</u>	<u>\$ 2,950</u>	<u>\$ 19,558</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, 2009
 (Continued)

	State Mortgage Fees	Emergency Telephone System	Drug Free Community	Emergency Planning/Right To Know	Convention And Tourism	Parks And Recreation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	657,716	-
Charges for services	-	229,003	-	-	-	77,771
Fines and forfeits	2,687	-	13,136	-	-	-
Other	-	65	-	-	-	15
Total receipts	2,687	229,068	13,136	-	657,716	77,786
Disbursements:						
General government	2,670	-	-	-	-	-
Public safety	-	280,698	15,204	362	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	615,000	94,129
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	2,670	280,698	15,204	362	615,000	94,129
Excess (deficiency) of receipts over disbursements	17	(51,630)	(2,068)	(362)	42,716	(16,343)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17	(51,630)	(2,068)	(362)	42,716	(16,343)
Cash and investment fund balance - beginning	148	33,371	7,706	4,998	208,434	31,067
Cash and investment fund balance - ending	<u>165</u>	<u>(18,259)</u>	<u>5,638</u>	<u>4,636</u>	<u>251,150</u>	<u>14,724</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 165	\$ -	\$ -	\$ 4,636	\$ 251,150	\$ 14,724
Restricted assets:						
Cash and investments	-	(18,259)	5,638	-	-	-
Total cash and investment assets - ending	<u>165</u>	<u>(18,259)</u>	<u>5,638</u>	<u>4,636</u>	<u>251,150</u>	<u>14,724</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	(18,259)	5,638	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	165	-	-	4,636	251,150	14,724
Total cash and investment fund balance - ending	<u>165</u>	<u>(18,259)</u>	<u>5,638</u>	<u>4,636</u>	<u>251,150</u>	<u>14,724</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, 2009
 (Continued)

	Property Reassessment	County Extradition	Juvenile Probation Services	Adult Probation Services	Criminal Justice - Federal	Recorder's Records Perpetuation
Receipts:						
Taxes	\$ 148,266	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,993	-	-	-	-	-
Charges for services	-	-	2,094	41,827	-	-
Fines and forfeits	-	-	-	-	-	-
Other	63	-	-	-	7,830	36,814
Total receipts	159,322	-	2,094	41,827	7,830	36,814
Disbursements:						
General government	117,359	-	-	-	-	28,561
Public safety	-	129	-	43,195	1,312	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	117,359	129	-	43,195	1,312	28,561
Excess (deficiency) of receipts over disbursements	41,963	(129)	2,094	(1,368)	6,518	8,253
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	41,963	(129)	2,094	(1,368)	6,518	8,253
Cash and investment fund balance - beginning	(22,528)	893	12,467	27,640	(6,515)	146,100
Cash and investment fund balance - ending	<u>\$ 19,435</u>	<u>\$ 764</u>	<u>\$ 14,561</u>	<u>\$ 26,272</u>	<u>\$ 3</u>	<u>\$ 154,353</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 19,435	\$ 764	\$ 14,561	\$ 26,272	\$ 3	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	154,353
Total cash and investment assets - ending	\$ 19,435	\$ 764	\$ 14,561	\$ 26,272	\$ 3	\$ 154,353
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,353
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19,435	764	14,561	26,272	3	-
Total cash and investment fund balance - ending	\$ 19,435	\$ 764	\$ 14,561	\$ 26,272	\$ 3	\$ 154,353

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, 2009
 (Continued)

	User Fees	Covered Bridge	Family And Children	Health Maintenance	Community Corrections - Home Detention	Guardian Ad Litem/Court
Receipts:						
Taxes	\$ -	\$ -	\$ 802,205	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,850	96,831	20,000	142,414	13,765
Charges for services	1,561	-	-	-	-	-
Fines and forfeits	12,159	-	-	-	-	750
Other	-	-	100	-	29,759	142
Total receipts	13,720	1,850	899,136	20,000	172,173	14,657
Disbursements:						
General government	11,457	-	-	-	-	13,002
Public safety	-	-	-	-	186,448	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	951,235	19,199	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	15,647	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	27,104	-	951,235	19,199	186,448	13,002
Excess (deficiency) of receipts over disbursements	(13,384)	1,850	(52,099)	801	(14,275)	1,655
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,384)	1,850	(52,099)	801	(14,275)	1,655
Cash and investment fund balance - beginning	72,813	12,421	52,099	15,215	6,370	9,551
Cash and investment fund balance - ending	<u>\$ 59,429</u>	<u>\$ 14,271</u>	<u>\$ -</u>	<u>\$ 16,016</u>	<u>\$ (7,905)</u>	<u>\$ 11,206</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 59,429	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	14,271	-	16,016	(7,905)	11,206
Total cash and investment assets - ending	<u>\$ 59,429</u>	<u>\$ 14,271</u>	<u>\$ -</u>	<u>\$ 16,016</u>	<u>\$ (7,905)</u>	<u>\$ 11,206</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,206
Public safety	-	-	-	-	(7,905)	-
Highways and streets	-	14,271	-	-	-	-
Health and welfare	-	-	-	16,016	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	59,429	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 59,429</u>	<u>\$ 14,271</u>	<u>\$ -</u>	<u>\$ 16,016</u>	<u>\$ (7,905)</u>	<u>\$ 11,206</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, 2009
 (Continued)

	Misdemeanant	Supplemental Public Defender Service	Children's Psychiatric Residential	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ 19,213	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	455	-	-	-
Charges for services	-	-	-	74,645	-	-
Fines and forfeits	-	5,845	-	-	-	1,866
Other	-	-	-	-	3,985	-
Total receipts	-	5,845	19,668	74,645	3,985	1,866
Disbursements:						
General government	-	-	-	-	17,160	422
Public safety	2,000	-	-	81,007	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	72,507	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	7,506	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	9,506	-	72,507	81,007	17,160	422
Excess (deficiency) of receipts over disbursements	(9,506)	5,845	(52,839)	(6,362)	(13,175)	1,444
Other financing sources (uses):						
Other receipts	10,764	-	-	-	-	-
Total other financing sources (uses)	10,764	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,258	5,845	(52,839)	(6,362)	(13,175)	1,444
Cash and investment fund balance - beginning	14,342	596	52,839	33,125	30,852	14,625
Cash and investment fund balance - ending	<u>\$ 15,600</u>	<u>\$ 6,441</u>	<u>\$ -</u>	<u>\$ 26,763</u>	<u>\$ 17,677</u>	<u>\$ 16,069</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 15,600	\$ 6,441	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	26,763	17,677	16,069
Total cash and investment assets - ending	<u>\$ 15,600</u>	<u>\$ 6,441</u>	<u>\$ -</u>	<u>\$ 26,763</u>	<u>\$ 17,677</u>	<u>\$ 16,069</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 17,677	\$ 16,069
Public safety	-	-	-	26,763	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	15,600	6,441	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 15,600</u>	<u>\$ 6,441</u>	<u>\$ -</u>	<u>\$ 26,763</u>	<u>\$ 17,677</u>	<u>\$ 16,069</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, 2009
 (Continued)

	Prisoner Reimbursement	Project Income	Probation User Fee - Administration	County Option Dog Tax	Emergency Management	Riverboat Wagering Tax Revenue Sharing
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	10,015	-	-
Intergovernmental	-	-	-	-	-	93,601
Charges for services	-	52,897	12,823	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	52,897	12,823	10,015	-	93,601
Disbursements:						
General government	-	57,141	-	-	-	131,158
Public safety	-	-	9,908	7,536	1,254	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	57,141	9,908	7,536	1,254	131,158
Excess (deficiency) of receipts over disbursements	-	(4,244)	2,915	2,479	(1,254)	(37,557)
Other financing sources (uses):						
Other receipts	5,060	-	-	-	1,306	-
Total other financing sources (uses)	5,060	-	-	-	1,306	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,060	(4,244)	2,915	2,479	52	(37,557)
Cash and investment fund balance - beginning	-	25,945	30,903	9,542	-	313,502
Cash and investment fund balance - ending	\$ 5,060	\$ 21,701	\$ 33,818	\$ 12,021	\$ 52	\$ 275,945
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,060	\$ 21,701	\$ 33,818	\$ 12,021	\$ 52	\$ 275,945
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 5,060	\$ 21,701	\$ 33,818	\$ 12,021	\$ 52	\$ 275,945
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,060	21,701	33,818	12,021	52	275,945
Total cash and investment fund balance - ending	\$ 5,060	\$ 21,701	\$ 33,818	\$ 12,021	\$ 52	\$ 275,945

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, 2009
 (Continued)

	Tobacco lii	Health Maintenance Tobacco li	Urine Drug Screen	Recorders Redacted Version	Civil Service Fee	Foreign Language Interpreter Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,162	13,139	-	-	-	1,500
Charges for services	-	-	-	8,834	-	-
Fines and forfeits	-	-	2,312	-	2,680	-
Other	-	-	-	-	-	-
Total receipts	15,162	13,139	2,312	8,834	2,680	1,500
Disbursements:						
General government	18,299	5,635	3,036	560	-	1,286
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	1,032	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	19,331	5,635	3,036	560	-	1,286
Excess (deficiency) of receipts over disbursements	(4,169)	7,504	(724)	8,274	2,680	214
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,169)	7,504	(724)	8,274	2,680	214
Cash and investment fund balance - beginning	32,913	23,035	1,220	15,295	8,053	2,787
Cash and investment fund balance - ending	<u>\$ 28,744</u>	<u>\$ 30,539</u>	<u>\$ 496</u>	<u>\$ 23,569</u>	<u>\$ 10,733</u>	<u>\$ 3,001</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 28,744	\$ 30,539	\$ 496	\$ 23,569	\$ 10,733	\$ 3,001
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 28,744</u>	<u>\$ 30,539</u>	<u>\$ 496</u>	<u>\$ 23,569</u>	<u>\$ 10,733</u>	<u>\$ 3,001</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	28,744	30,539	496	23,569	10,733	3,001
Total cash and investment fund balance - ending	<u>\$ 28,744</u>	<u>\$ 30,539</u>	<u>\$ 496</u>	<u>\$ 23,569</u>	<u>\$ 10,733</u>	<u>\$ 3,001</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, 2009
 (Continued)

	Document Fees	County Child Advocacy Fund	Salt Creek Trail Park and Recreation INDOT Grant	Economic Development Commission	Property Transfer Fee Fund	Sheriff Surety Bond
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	42,972	-	-	-
Charges for services	-	-	-	200	-	-
Fines and forfeits	4,810	-	-	-	5,475	-
Other	-	100	-	8,299	-	870
Total receipts	4,810	100	42,972	8,499	5,475	870
Disbursements:						
General government	-	-	42,558	5,318	-	825
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	42,558	5,318	-	825
Excess (deficiency) of receipts over disbursements	4,810	100	414	3,181	5,475	45
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,810	100	414	3,181	5,475	45
Cash and investment fund balance - beginning	15,461	827	13,028	4,963	11,460	20
Cash and investment fund balance - ending	<u>\$ 20,271</u>	<u>\$ 927</u>	<u>\$ 13,442</u>	<u>\$ 8,144</u>	<u>\$ 16,935</u>	<u>\$ 65</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 20,271	\$ 927	\$ 13,442	\$ 8,144	\$ 16,935	\$ 65
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 20,271</u>	<u>\$ 927</u>	<u>\$ 13,442</u>	<u>\$ 8,144</u>	<u>\$ 16,935</u>	<u>\$ 65</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	20,271	927	13,442	8,144	16,935	65
Total cash and investment fund balance - ending	<u>\$ 20,271</u>	<u>\$ 927</u>	<u>\$ 13,442</u>	<u>\$ 8,144</u>	<u>\$ 16,935</u>	<u>\$ 65</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, 2009
 (Continued)

	Small Claim Service Fee	Alternative Dispute Fee	Probation Application Fee	Prosecutor Infraction Deferral	Brown County Family Access	Access Enhancement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	64,880	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,676	1,600	-	14,410	-	-
Other	-	-	-	40	1,909	-
	<u>1,676</u>	<u>1,600</u>	<u>-</u>	<u>14,450</u>	<u>66,789</u>	<u>-</u>
Total receipts	1,676	1,600	-	14,450	66,789	-
Disbursements:						
General government	-	1,050	-	26,330	79,608	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
	<u>-</u>	<u>1,050</u>	<u>-</u>	<u>26,330</u>	<u>79,608</u>	<u>-</u>
Total disbursements	-	1,050	-	26,330	79,608	-
Excess (deficiency) of receipts over disbursements	<u>1,676</u>	<u>550</u>	<u>-</u>	<u>(11,880)</u>	<u>(12,819)</u>	<u>-</u>
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,676	550	-	(11,880)	(12,819)	-
Cash and investment fund balance - beginning	<u>7,860</u>	<u>6,360</u>	<u>1,125</u>	<u>26,607</u>	<u>(40,877)</u>	<u>605</u>
Cash and investment fund balance - ending	<u>\$ 9,536</u>	<u>\$ 6,910</u>	<u>\$ 1,125</u>	<u>\$ 14,727</u>	<u>\$ (53,696)</u>	<u>\$ 605</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 9,536	\$ 6,910	\$ 1,125	\$ 14,727	\$ -	\$ 605
Restricted assets:						
Cash and investments	-	-	-	-	(53,696)	-
	<u>9,536</u>	<u>6,910</u>	<u>1,125</u>	<u>14,727</u>	<u>(53,696)</u>	<u>605</u>
Total cash and investment assets - ending	\$ 9,536	\$ 6,910	\$ 1,125	\$ 14,727	\$ (53,696)	\$ 605
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	(53,696)	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>9,536</u>	<u>6,910</u>	<u>1,125</u>	<u>14,727</u>	<u>-</u>	<u>605</u>
Total cash and investment fund balance - ending	\$ 9,536	\$ 6,910	\$ 1,125	\$ 14,727	\$ (53,696)	\$ 605

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, 2009
 (Continued)

	Prosecutor Controlled Substance Tax	New Prosecutor Incentive	Local Animal Ordinance	New Clerk Incentive	Triad	Substance Treatment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,854	-	5,886	-	2,400
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	579	-	-	-
Other	-	-	-	259	3,492	-
Total receipts	-	22,854	579	6,145	3,492	2,400
Disbursements:						
General government	313	19,018	-	8,306	2,908	2,629
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	313	19,018	-	8,306	2,908	2,629
Excess (deficiency) of receipts over disbursements	(313)	3,836	579	(2,161)	584	(229)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(313)	3,836	579	(2,161)	584	(229)
Cash and investment fund balance - beginning	549	22,711	3,815	23,925	20,822	1,754
Cash and investment fund balance - ending	\$ 236	\$ 26,547	\$ 4,394	\$ 21,764	\$ 21,406	\$ 1,525
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 236	\$ 26,547	\$ 4,394	\$ 21,764	\$ 21,406	\$ 1,525
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 236	\$ 26,547	\$ 4,394	\$ 21,764	\$ 21,406	\$ 1,525
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	236	26,547	4,394	21,764	21,406	1,525
Total cash and investment fund balance - ending	\$ 236	\$ 26,547	\$ 4,394	\$ 21,764	\$ 21,406	\$ 1,525

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, 2009
 (Continued)

	Comm Transition Program	Bond Administration Fees	Tobacco Free Partnership	Cities Readiness	Public Health Coordinator	Bioterrorism Cash Allowance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	27,426	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,040	-	-	-	-
Other	-	-	-	-	286	-
Total receipts	-	6,040	27,426	-	286	-
Disbursements:						
General government	85	-	15,276	1,481	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	3,400
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	85	-	15,276	1,481	-	3,400
Excess (deficiency) of receipts over disbursements	(85)	6,040	12,150	(1,481)	286	(3,400)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(85)	6,040	12,150	(1,481)	286	(3,400)
Cash and investment fund balance - beginning	32,759	17,693	(2,297)	1,543	-	9,869
Cash and investment fund balance - ending	<u>\$ 32,674</u>	<u>\$ 23,733</u>	<u>\$ 9,853</u>	<u>\$ 62</u>	<u>\$ 286</u>	<u>\$ 6,469</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 32,674	\$ 23,733	\$ 9,853	\$ 62	\$ 286	\$ 6,469
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 32,674</u>	<u>\$ 23,733</u>	<u>\$ 9,853</u>	<u>\$ 62</u>	<u>\$ 286</u>	<u>\$ 6,469</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	32,674	23,733	9,853	62	286	6,469
Total cash and investment fund balance - ending	<u>\$ 32,674</u>	<u>\$ 23,733</u>	<u>\$ 9,853</u>	<u>\$ 62</u>	<u>\$ 286</u>	<u>\$ 6,469</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, 2009
 (Continued)

	Bioterrorism Supplemental	Homeland Security - Letpp	Highway Safety Plan Ca95-11	Sheriff Dnr Distribution	Prosecutor Federal Forfeiture	Indiana Housing Development Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	8,329	3,000	-	79,571
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	8,329	3,000	-	79,571
Disbursements:						
General government	-	-	6,800	3,092	-	94,571
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	6,800	3,092	-	94,571
Excess (deficiency) of receipts over disbursements	-	-	1,529	(92)	-	(15,000)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,529	(92)	-	(15,000)
Cash and investment fund balance - beginning	9,180	319	166	260	506	15,000
Cash and investment fund balance - ending	<u>\$ 9,180</u>	<u>\$ 319</u>	<u>\$ 1,695</u>	<u>\$ 168</u>	<u>\$ 506</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 9,180	\$ -	\$ 1,695	\$ 168	\$ 506	\$ -
Restricted assets:						
Cash and investments	-	319	-	-	-	-
Total cash and investment assets - ending	<u>\$ 9,180</u>	<u>\$ 319</u>	<u>\$ 1,695</u>	<u>\$ 168</u>	<u>\$ 506</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	9,180	-	1,695	168	506	-
Total cash and investment fund balance - ending	<u>\$ 9,180</u>	<u>\$ 319</u>	<u>\$ 1,695</u>	<u>\$ 168</u>	<u>\$ 506</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, 2009
 (Continued)

	Juvenile Accountability Grant	Family Violence And Victim Assistance	Sheriff Drug Buy Money	Prosecutor Iv-D Pca Fund	Cities Readiness li	Health Support Clinic
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	51,626	-	-	5,020	141,538
Charges for services	-	-	-	-	-	5,386
Fines and forfeits	-	-	-	-	-	-
Other	-	-	993	495	-	47
Total receipts	-	51,626	993	495	5,020	146,971
Disbursements:						
General government	-	-	-	332	-	-
Public safety	-	40,008	2,600	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	169,419
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	40,008	2,600	332	-	169,419
Excess (deficiency) of receipts over disbursements	-	11,618	(1,607)	163	5,020	(22,448)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	11,618	(1,607)	163	5,020	(22,448)
Cash and investment fund balance - beginning	593	(18,261)	20,472	68	-	(2,581)
Cash and investment fund balance - ending	593	(6,643)	18,865	231	5,020	(25,029)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 593	\$ (6,643)	\$ 18,865	\$ 231	\$ 5,020	\$ (25,029)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	593	(6,643)	18,865	231	5,020	(25,029)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	593	(6,643)	18,865	231	5,020	(25,029)
Total cash and investment fund balance - ending	593	(6,643)	18,865	231	5,020	(25,029)

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, 2009
 (Continued)

	Health Clinic Donation Fund	Fema Emergency Grant - Highway	Parks And Recreation Grant	Parks and Recreation Salt Creek Trail Maintenance	Parks And Recreation Salt Creek Trail Grant	Prosecutor State Forfeiture
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,000	36,426	20,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,520	-	-	-	3,751	-
Total receipts	9,520	36,426	20,000	-	3,751	-
Disbursements:						
General government	-	153,130	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	3,613	-	-	-	-	-
Culture and recreation	-	-	-	-	62,670	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	16,630	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	500	-	-	-	-	-
Total disbursements	4,113	153,130	16,630	-	62,670	-
Excess (deficiency) of receipts over disbursements	5,407	(116,704)	3,370	-	(58,919)	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,407	(116,704)	3,370	-	(58,919)	-
Cash and investment fund balance - beginning	13,000	144,060	2,358	532	725,326	2,500
Cash and investment fund balance - ending	<u>\$ 18,407</u>	<u>\$ 27,356</u>	<u>\$ 5,728</u>	<u>\$ 532</u>	<u>\$ 666,407</u>	<u>\$ 2,500</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Restricted assets:						
Cash and investments	18,407	27,356	5,728	532	666,407	-
Total cash and investment assets - ending	<u>\$ 18,407</u>	<u>\$ 27,356</u>	<u>\$ 5,728</u>	<u>\$ 532</u>	<u>\$ 666,407</u>	<u>\$ 2,500</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	27,356	-	-	-	-
Health and welfare	18,407	-	-	-	-	-
Culture and recreation	-	-	5,728	532	666,407	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	2,500
Total cash and investment fund balance - ending	<u>\$ 18,407</u>	<u>\$ 27,356</u>	<u>\$ 5,728</u>	<u>\$ 532</u>	<u>\$ 666,407</u>	<u>\$ 2,500</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, 2009
 (Continued)

	Planning And Zoning Mibor Grant	Cities Readiness Iii	Health - Pandemic H1N1	Ema Races Grant	E-911 Wireless	Bean Blossom Sewer
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,897	12,120	171,316	-	33,300
Charges for services	-	-	-	-	29,069	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	3,897	12,120	171,316	29,069	33,300
Disbursements:						
General government	-	5,804	11,689	171,316	5,396	33,300
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	5,825	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	5,804	17,514	171,316	5,396	33,300
Excess (deficiency) of receipts over disbursements	-	(1,907)	(5,394)	-	23,673	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,907)	(5,394)	-	23,673	-
Cash and investment fund balance - beginning	10,000	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 10,000</u>	<u>\$ (1,907)</u>	<u>\$ (5,394)</u>	<u>\$ -</u>	<u>\$ 23,673</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ (1,907)	\$ (5,394)	\$ -	\$ 23,673	\$ -
Restricted assets:						
Cash and investments	10,000	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 10,000</u>	<u>\$ (1,907)</u>	<u>\$ (5,394)</u>	<u>\$ -</u>	<u>\$ 23,673</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(1,907)	(5,394)	-	23,673	-
Total cash and investment fund balance - ending	<u>\$ 10,000</u>	<u>\$ (1,907)</u>	<u>\$ (5,394)</u>	<u>\$ -</u>	<u>\$ 23,673</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, 2009
 (Continued)

	Federal Act Roadway - Indot	Prescription Drug Abuse	Solid Waste Grant	Economic Development Commission - Ober	Title III - Fire
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	13,293	500	5,966	2,000	4,349
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	13,293	500	5,966	2,000	4,349
Disbursements:					
General government	13,293	-	5,966	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	13,293	-	5,966	-	-
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	500	-	2,000	4,349
Other financing sources (uses):					
Other receipts	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Total other financing sources (uses)	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	500	-	2,000	4,349
Cash and investment fund balance - beginning	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 500	\$ -	\$ 2,000	\$ 4,349
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ 500	\$ -	\$ 2,000	\$ 4,349
Restricted assets:					
Cash and investments	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Total cash and investment assets - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 500	\$ -	\$ 2,000	\$ 4,349
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	500	-	2,000	4,349
Total cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 500	\$ -	\$ 2,000	\$ 4,349

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, 2009
 (Continued)

	Cagit - Public Safety	Jail Lease Rental	Cumulative Capital Development	Cagit - Property Tax Operating Levy	Totals
Receipts:					
Taxes	\$ 752,558	\$ 1,048,849	\$ -	\$ -	\$ 3,443,170
Licenses and permits	-	-	-	-	29,426
Intergovernmental	-	74,115	-	638,200	2,785,418
Charges for services	-	-	-	-	582,137
Fines and forfeits	-	-	-	-	76,025
Other	-	-	-	-	109,148
Total receipts	<u>752,558</u>	<u>1,122,964</u>	<u>-</u>	<u>638,200</u>	<u>7,025,324</u>
Disbursements:					
General government	480,000	-	-	1,207,544	2,809,528
Public safety	-	-	-	-	690,131
Highways and streets	-	-	-	-	169,216
Health and welfare	-	-	-	-	1,658,550
Culture and recreation	-	-	-	-	771,799
Debt service:					
Principal	99,662	-	-	-	105,487
Capital outlay:					
General government	-	594,000	43,103	-	673,812
Public safety	-	-	-	-	7,506
Health and welfare	-	-	-	-	500
Total disbursements	<u>579,662</u>	<u>594,000</u>	<u>43,103</u>	<u>1,207,544</u>	<u>6,886,529</u>
Excess (deficiency) of receipts over disbursements	<u>172,896</u>	<u>528,964</u>	<u>(43,103)</u>	<u>(569,344)</u>	<u>138,795</u>
Other financing sources (uses):					
Other receipts	-	-	311,400	-	338,095
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>311,400</u>	<u>-</u>	<u>338,095</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>172,896</u>	<u>528,964</u>	<u>268,297</u>	<u>(569,344)</u>	<u>476,890</u>
Cash and investment fund balance - beginning	<u>417,081</u>	<u>(321,354)</u>	<u>23,847</u>	<u>569,344</u>	<u>2,941,083</u>
Cash and investment fund balance - ending	<u>\$ 589,977</u>	<u>\$ 207,610</u>	<u>\$ 292,144</u>	<u>\$ -</u>	<u>\$ 3,417,973</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 589,977	\$ -	\$ -	\$ -	\$ 1,799,769
Restricted assets:					
Cash and investments	-	207,610	292,144	-	1,618,204
Total cash and investment assets - ending	<u>\$ 589,977</u>	<u>\$ 207,610</u>	<u>\$ 292,144</u>	<u>\$ -</u>	<u>\$ 3,417,973</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 175,486
Public safety	-	-	-	-	43,862
Highways and streets	-	-	-	-	192,012
Health and welfare	-	-	-	-	34,423
Culture and recreation	-	-	-	-	672,667
Debt service	-	207,610	-	-	207,610
Capital outlay	-	-	292,144	-	292,144
Unrestricted	<u>589,977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,799,769</u>
Total cash and investment fund balance - ending	<u>\$ 589,977</u>	<u>\$ 207,610</u>	<u>\$ 292,144</u>	<u>\$ -</u>	<u>\$ 3,417,973</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	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	\$ 4,724	\$ 189	\$ 88,048	\$ 38,821,941	\$ 2,806	\$ 1,750	\$ 1,036
Deductions:							
Agency fund deductions	4,723	340	104,945	38,822,385	2,591	1,790	561
Excess (deficiency) of total additions over total deductions	1	(151)	(16,897)	(444)	215	(40)	475
Cash and investment fund balance - beginning	320	8,896	21,273	444	454	190	92
Cash and investment fund balance - ending	\$ 321	\$ 8,745	\$ 4,376	\$ -	\$ 669	\$ 150	\$ 567

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Infraction Judgements	Inheritance Tax	Property Replacement And Homestead Credit	Payroll	Education Plate Fees	Financial Institution Tax	Wheel Tax
Additions:							
Agency fund additions	\$ 29,817	\$ 299,061	\$ -	\$ 1,742,092	\$ 356	\$ 78,516	\$ 86,502
Deductions:							
Agency fund deductions	29,890	339,451	5,682,504	1,729,376	356	78,516	86,502
Excess (deficiency) of total additions over total deductions	(73)	(40,390)	(5,682,504)	12,716	-	-	-
Cash and investment fund balance - beginning	1,437	61,287	5,682,504	74,296	-	-	-
Cash and investment fund balance - ending	\$ 1,364	\$ 20,897	\$ -	\$ 87,012	\$ -	\$ -	\$ -

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Restraint Violations Fines	Welfare Trust	Homestead Credit Rebate	HEA 1001 State Homestead Credit	Coroners Continuing Education	Surtax	Commercial Vehicle Excise Tax
Additions:							
Agency fund additions	\$ 75	\$ -	\$ 94,857	\$ -	\$ 694	\$ 390,889	\$ 90,375
Deductions:							
Agency fund deductions	75	3,012	369,382	1,012,464	703	390,889	244,977
Excess (deficiency) of total additions over total deductions	-	(3,012)	(274,525)	(1,012,464)	(9)	-	(154,602)
Cash and investment fund balance - beginning	-	3,012	330,444	1,004,674	33	-	154,602
Cash and investment fund balance - ending	\$ -	\$ -	\$ 55,919	\$ (7,790)	\$ 24	\$ -	\$ -

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Sales Tax	Local Option Tax Distribution	Sheriff Service Fees Retirement	County Economic Development Income Tax	County Treasurer	County Clerk
Additions:						
Agency fund additions	\$ 49	\$ 3,323,578	\$ 6,110	\$ 832,060	\$ 3,898,930	\$ 2,068,851
Deductions:						
Agency fund deductions	67	3,363,701	-	839,241	14,986,049	2,249,178
Excess (deficiency) of total additions over total deductions	(18)	(40,123)	6,110	(7,181)	(11,087,119)	(180,327)
Cash and investment fund balance - beginning	67	-	12,796	1	14,986,049	304,888
Cash and investment fund balance - ending	<u>\$ 49</u>	<u>\$ (40,123)</u>	<u>\$ 18,906</u>	<u>\$ (7,180)</u>	<u>\$ 3,898,930</u>	<u>\$ 124,561</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Recorder	County Plan Commission	County Probation Department	County Parks And Recreation Department	County Sheriff	County Health Department
Additions:						
Agency fund additions	\$ 117,316	\$ 38,904	\$ 61,259	\$ 77,697	\$ 33,115	\$ 50,844
Deductions:						
Agency fund deductions	117,740	39,520	60,047	77,871	38,303	50,839
Excess (deficiency) of total additions over total deductions	(424)	(616)	1,212	(174)	(5,188)	5
Cash and investment fund balance - beginning	8,133	3,278	2,963	4,415	7,532	103
Cash and investment fund balance - ending	\$ 7,709	\$ 2,662	\$ 4,175	\$ 4,241	\$ 2,344	\$ 108

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Community Corrections	County Prosecutors Bad Check	Public Safety Loit Distribution	Cagit - Homestead Credit 07 Pay 08	Special Death Benefits	Sex And Violent Offender
Additions:						
Agency fund additions	\$ 56,649	\$ 10,438	\$ 797,750	\$ 1,598,212	\$ 670	\$ 1,165
Deductions:						
Agency fund deductions	57,315	11,546	797,750	1,393,670	655	376
Excess (deficiency) of total additions over total deductions	(666)	(1,108)	-	204,542	15	789
Cash and investment fund balance - beginning	4,449	1,220	-	1,423,360	15	1,235
Cash and investment fund balance - ending	<u>\$ 3,783</u>	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ 1,627,902</u>	<u>\$ 30</u>	<u>\$ 2,024</u>

BROWN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Excess Levy	Operating Levy Freeze Stabilization	Health Support Clinic Fees	County Parks And Recreation Petty Cash	County Sheriff Inmate Trust	Totals
Additions:						
Agency fund additions	\$ 759,934	\$ 694,176	\$ 5,901	\$ 19,002	\$ 52,938	\$ 56,239,276
Deductions:						
Agency fund deductions	759,934	-	5,901	18,437	53,254	73,826,826
Excess (deficiency) of total additions over total deductions	-	694,176	-	565	(316)	(17,587,550)
Cash and investment fund balance - beginning	-	-	3	2,542	716	24,107,723
Cash and investment fund balance - ending	\$ -	\$ 694,176	\$ 3	\$ 3,107	\$ 400	\$ 6,520,173

BROWN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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>2,765,647</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 28,099,732</u>

BROWN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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	\$ 7,560,000	\$ 591,000
E 911 Equipment	321,621	73,843
2010 Ford Crown Victoria	<u>14,334</u>	<u>7,884</u>
Total governmental activities debt	<u>\$ 7,895,955</u>	<u>\$ 672,727</u>

BROWN COUNTY
OTHER REPORT

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

County Auditor

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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 the 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, 2009. 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 non-compliance 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 each of its major federal programs for the year ended December 31, 2009.

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

June 30, 2010

BROWN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/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-11091200-007	\$ 3,000
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security	11.555		
Public Safety Interoperable Communication Program		EDS#C44P-247A	169,233
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Office of Community and Rural Affairs			
Community Development Block Grants/State's Program	14.228		
Housing Needs Assessment		HD-007-020	74,224
Planning Grant		PL-00-044	30,000
Disaster Recovery		DR1A-09-005	5,966
Total for federal grantor agency			110,190
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575		
Victim Assistance Program		2009-VA-GX-0031	34,277
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Federal Act Roadway		DES #0810477	13,293
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		
DUI Task Force		OP-10-02-01-66	6,500
Total for federal grantor agency			19,793
<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		1H75TP000339-01	17,514
Public Health Emergency Preparedness and Response for Bioterrorism		5U90TP517024-09	10,000
Public Health Emergency Preparedness and Response for Bioterrorism		5U90TP517024-09 BPRS 106-3	1,481
Total for program			28,995
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2009	69,907
County Prosecutor's Expenditures (ARRA Stimulus)		2009	10,328
County Clerk's Expenditures		2009	15,974
Indirect Costs		2009	44,335
Total for program			140,544
Pass-Through Indiana Family and Social Services Administration			
Grants to States for Access and Visitation Programs	93.597		
Access and Visitation Programs		97-09-1C-0119	49,143
Total for federal grantor agency			218,682
<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	153,130
Emergency Management Performance Grants	97.042		
2008 EMPG Local Allocations		EDS #CP44-9-613A	21,657
State Homeland Security Program	97.073		
State Homeland Security Grant Program		EDS #C44P-9-474A	2,083
Total for federal grantor agency			176,870
Total federal awards expended			\$ 732,045

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BROWN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. 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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Community Development Block Grant/State's Program	14.228	\$ <u>5,841</u>

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
93.563	Child Support Enforcement
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 July 12, 2010, with Mari H. Miller, Auditor; James W. Austin, President of the Board of County Commissioners; and Cindy Steele, President of the County Council.