

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

ANNUAL FINANCIAL REPORT

2008

TIPPECANOE COUNTY, INDIANA



FILED

12/28/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer Weston	01-01-07 to 12-31-10
Treasurer	Robert A. Plantenga	01-01-07 to 12-31-12
Clerk	Linda Phillips	01-01-07 to 12-31-10
Sheriff	Tracy Brown	01-01-07 to 12-31-10
Recorder	Oneta Tolle	01-01-07 to 12-31-10
President of the Board of County Commissioners	Ruth E. Shedd John L. Knochel	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Thomas P. Murtaugh Kevin Underwood	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

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

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

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

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

In accordance with Government Auditing Standards, we have also issued a report dated October 1, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

October 1, 2009



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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tippecanoe County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 1, 2009. 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.

We noted certain matters that we reported to management in a separate letter dated October 1, 2009.

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

STATE BOARD OF ACCOUNTS

October 1, 2009

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

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets	
	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	Primary Government	
					<u>Governmental Activities</u>	<u>Totals</u>
Primary government:						
Governmental activities:						
General government	\$ 24,961,040	\$ 5,155,857	\$ 264,467	\$ -	\$ (19,540,716)	\$ (19,540,716)
Public safety	20,521,006	8,755,545	1,871,373	-	(9,894,088)	(9,894,088)
Highways and streets	15,697,783	491,067	3,111,653	850,366	(11,244,697)	(11,244,697)
Sanitation	60,055	7,512	-	-	(52,543)	(52,543)
Health and welfare	19,959,170	3,552,099	2,949,337	-	(13,457,734)	(13,457,734)
Economic development	7,529,689	-	-	-	(7,529,689)	(7,529,689)
Culture and recreation	1,095,052	125,887	-	5,000	(964,165)	(964,165)
Urban redevelopment and housing	136,137	-	-	-	(136,137)	(136,137)
Principal and interest on indebtedness	491,300	-	-	-	(491,300)	(491,300)
Total primary government	<u>\$ 90,451,232</u>	<u>\$ 18,087,967</u>	<u>\$ 8,196,830</u>	<u>\$ 855,366</u>	<u>\$ (63,311,069)</u>	<u>(63,311,069)</u>
General receipts:						
Property taxes						31,187,251
Income taxes						13,870,316
Intergovernmental						6,547,707
Other local sources						1,847,439
Grants and contributions not restricted to specific programs						220,982
Investment earnings						<u>2,738,189</u>
Total general receipts						<u>56,411,884</u>
Change in net assets						(6,899,185)
Net assets - beginning						<u>76,876,723</u>
Net assets - ending						<u>\$ 69,977,538</u>
 <u>Assets</u>						
Cash and investments						\$ 2,452,454
Restricted assets:						
Cash and investments						<u>67,525,084</u>
Total assets						<u>\$ 69,977,538</u>
 <u>Net Assets</u>						
Restricted for:						
General government						\$ 13,039,697
Public safety						4,748,618
Highways and streets						7,208,720
Sanitation						97,612
Health and welfare						4,179,908
Economic development						11,998,001
Culture and recreation						15,555
Debt service						645,545
Capital outlay						25,591,428
Unrestricted						<u>2,452,454</u>
Total net assets						<u>\$ 69,977,538</u>

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

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

	County General	Local Road and Street	Economic Development Income Tax	Welfare Family and Children	County Highway	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 23,627,829	\$ -	\$ 6,802,174	\$ 8,137,297	\$ -	\$ 2,601,902	\$ 3,888,365	\$ 45,057,567
Licenses and permits	261,056	-	-	-	27,478	-	41,696	330,230
Intergovernmental	4,400,798	850,366	20,000	1,294,256	3,111,653	260,938	6,178,067	16,116,078
Charges for services	5,147,521	-	-	3,952,408	167	8,909	4,594,005	13,703,010
Fines and forfeits	850,346	-	-	-	-	-	3,204,381	4,054,727
Other	1,382,955	489,093	343,295	26,146	66,729	132,725	683,860	3,124,803
Total receipts	35,670,505	1,339,459	7,165,469	13,410,107	3,206,027	3,004,474	18,590,374	82,386,415
Disbursements:								
General government	20,197,429	-	-	-	-	-	3,110,479	23,307,908
Public safety	12,282,127	-	-	-	-	-	8,057,343	20,339,470
Highways and streets	-	1,594,366	-	-	3,391,899	1,325,068	1,198,378	7,509,711
Sanitation	-	-	-	-	-	-	60,055	60,055
Health and welfare	3,340,962	-	-	13,147,789	-	-	3,329,910	19,818,661
Economic development	-	-	3,825,619	-	-	-	31,837	3,857,456
Culture and recreation	1,058,403	-	-	-	-	-	26,350	1,084,753
Urban redevelopment and housing	-	-	-	-	-	-	136,137	136,137
Debt service:								
Principal	-	-	-	-	-	-	290,000	290,000
Interest	-	-	-	-	-	-	201,300	201,300
Capital outlay:								
General government	-	-	-	-	-	-	1,318,391	1,318,391
Public safety	15,536	-	-	-	-	-	166,000	181,536
Highways and streets	-	847,463	-	-	447,135	6,893,474	-	8,188,072
Health and welfare	24,450	-	-	-	-	-	116,059	140,509
Economic development	-	-	3,672,233	-	-	-	-	3,672,233
Culture and recreation	-	-	-	-	-	-	10,299	10,299
Total disbursements	36,918,907	2,441,829	7,497,852	13,147,789	3,839,034	8,218,542	18,052,538	90,116,491
Excess (deficiency) of receipts over disbursements	(1,248,402)	(1,102,370)	(332,383)	262,318	(633,007)	(5,214,068)	537,836	(7,730,076)
Other financing sources (uses):								
Transfers in	91,763	59,056	4,500	-	46,234	-	1,967,680	2,169,233
Transfers out	(589,121)	-	(1,068,102)	-	-	(46,234)	(465,776)	(2,169,233)
Other receipts	624,255	912	-	-	1,794	3,173	27,082	657,216
Total other financing sources (uses)	126,897	59,968	(1,063,602)	-	48,028	(43,061)	1,528,986	657,216

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

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

	County General	Local Road and Street	Economic Development Income Tax	Welfare Family and Children	County Highway	Cumulative Bridge	Other Governmental Funds	Totals
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,121,505)	(1,042,402)	(1,395,985)	262,318	(584,979)	(5,257,129)	2,066,822	(7,072,860)
Cash and investment fund balance - beginning	<u>3,573,959</u>	<u>4,335,751</u>	<u>12,189,843</u>	<u>3,200,690</u>	<u>2,400,149</u>	<u>24,800,941</u>	<u>24,584,671</u>	<u>75,086,004</u>
Cash and investment fund balance - ending	<u>\$ 2,452,454</u>	<u>\$ 3,293,349</u>	<u>\$ 10,793,858</u>	<u>\$ 3,463,008</u>	<u>\$ 1,815,170</u>	<u>\$ 19,543,812</u>	<u>\$ 26,651,493</u>	68,013,144
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.								<u>1,964,394</u>
Net assets of governmental activities								<u>\$ 69,977,538</u>
<u>Cash and Investment Assets - Ending</u>								
Cash and investments	\$ 2,452,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,452,454
Restricted assets:								
Cash and investments	<u>-</u>	<u>3,293,349</u>	<u>10,793,858</u>	<u>3,463,008</u>	<u>1,815,170</u>	<u>19,543,812</u>	<u>26,651,493</u>	<u>65,560,690</u>
Total cash and investment assets - ending	<u>\$ 2,452,454</u>	<u>\$ 3,293,349</u>	<u>\$ 10,793,858</u>	<u>\$ 3,463,008</u>	<u>\$ 1,815,170</u>	<u>\$ 19,543,812</u>	<u>\$ 26,651,493</u>	<u>\$ 68,013,144</u>
<u>Cash and Investment Fund Balance - Ending</u>								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,146,538	\$ 12,146,538
Public safety	-	-	-	-	-	-	3,904,637	3,904,637
Highways and streets	-	3,293,349	-	-	1,815,170	-	1,872,947	6,981,466
Sanitation	-	-	-	-	-	-	97,612	97,612
Health and welfare	-	-	-	3,463,008	-	-	716,900	4,179,908
Economic development	-	-	10,793,858	-	-	-	1,204,143	11,998,001
Culture and recreation	-	-	-	-	-	-	15,555	15,555
Debt service	-	-	-	-	-	-	645,545	645,545
Capital outlay	-	-	-	-	-	19,543,812	6,047,616	25,591,428
Unrestricted	<u>2,452,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,452,454</u>
Total cash and investment fund balance - ending	<u>\$ 2,452,454</u>	<u>\$ 3,293,349</u>	<u>\$ 10,793,858</u>	<u>\$ 3,463,008</u>	<u>\$ 1,815,170</u>	<u>\$ 19,543,812</u>	<u>\$ 26,651,493</u>	<u>\$ 68,013,144</u>

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

TIPPECANOE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Charges for services	\$ 6,327,199
Miscellaneous	<u>508,416</u>
Total operating receipts	<u>6,835,615</u>
Operating disbursements:	
Insurance claims and expense	<u>6,661,940</u>
Total operating disbursements	<u>6,661,940</u>
Excess of operating receipts over operating disbursements	<u>173,675</u>
Cash and investment fund balance - beginning	<u>1,790,719</u>
Cash and investment fund balance - ending	<u>\$ 1,964,394</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,964,394</u>
Total cash and investment assets - December 31	<u>\$ 1,964,394</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,964,394</u>
Total cash and investment fund balance - December 31	<u>\$ 1,964,394</u>

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

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

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 803,964	\$ -	
Other	93,191	16	
Total contributions	897,155	16	
Investment earnings:			
Interest	271,181	237,364	
Dividends	205,383	-	
Total investment earnings	476,564	237,364	
Less investment disbursements	379,938	-	
Net investment earnings	856,502	237,364	
Total additions	1,753,657	237,380	
Deductions:			
Benefits	488,402	-	
Refunds of contributions	1,490	-	
Administrative and general	429,925	807,942	
Total deductions	919,817	807,942	
Excess (deficiency) of total additions over total deductions	833,840	(570,562)	
Cash and investment fund balance - beginning	12,341,918	8,120,003	
Cash and investment fund balance - ending	\$ 13,175,758	\$ 7,549,441	\$ 66,346,695

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

TIPPECANOE 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:

Tippecanoe County

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

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. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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 county 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 local road and street fund accounts for the financial resources and expenses for construction, operation, and maintenance of county roads.

The economic development income tax fund accounts for revenues received from the County Economic Development Tax (CEDIT) and are used for construction of projects funded by these revenues.

The welfare family and children fund accounts for the financial resources and expenses that are related to the monitoring and provisions for county families and children in need.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The county highway fund accounts for the financial resources and expenditures for construction, operation, and maintenance of county roads.

The cumulative bridge fund accounts for the financial resources and expenses for construction and maintenance on the county bridges.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance, property insurance, and general liability insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension fund, 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 corporations and landfill clean up.

Agency funds account for assets held by the County as an agent for individuals, private organizations and other governmental agencies.

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Normally, taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively, but for the 2008 year both installments were due December 1. All property taxes collected by the County Treasurer and available for distribution were not distributed by December 31, 2008.

3. 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.

4. Long-Term Debt

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

5. Equity Classification

Government-Wide Statements

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

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

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

1. 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.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

1. Interfund 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.

Government-Wide Financial Statements

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

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

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

Fund	2008
WIC "B"	\$ 290,903
ODP '04	35,096
New Directions	19,694
Juvenile Alternatives Show Cap Grant	12,517
Flood Buyout	10,673
Superior 3 Juvenile Incentive	8,671
Project Safe Neighbor "C"	8,525
Indiana Law Enforcement Assistance Grant	5,909
TEMA SHSP "B"	5,753
Watershed Management Grant	4,812
WIC Peer Enhancement	4,698
Juvenile Alternatives Grant	3,133
District 4 Training	2,696
Court Improvement Project	1,253
Community Emergency Response Team	289
CASA Donations	6

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the late collection and distribution of property taxes. Property taxes collected in November 2008 were not distributed until February 2009. Some deficits arose from the nature and timing of grant funds and will be reimbursed.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County had deposit balances in the amount of \$144,596,840, none of which was subject to custodial credit risk.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 2,914,538
Corporate bonds	1,074,424
Common stock	6,679,569
Preferred stock	16,525
Mutual funds	1,067,536
Total	\$ 11,752,592

Statutory Authorization for Investments

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on November 2007 and revised July 2, 2008. Authorized investments include fixed income investments primarily issued and traded in the United States, convertible securities, equity investments and international equities limited to American Depository Receipts (ADRs).

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2008, the County held no investments subject to investment custodial credit risk.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2008 Not in the Government's Name
U.S. treasuries and securities	\$ 2,914,538
Corporate bonds	1,074,424
Common stock	6,679,569
Preferred stock	16,525
Mutual funds	1,067,536
Total	\$ 11,752,592

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	1-5	More Than 5
U.S. treasuries and securities	\$ 520,666	\$ 2,051,387	\$ 342,485
Corporate bonds	199,569	749,084	125,771
Mutual funds	-	1,067,536	-
Totals	\$ 720,235	\$ 3,868,007	\$ 468,256

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 has not adopted a policy for credit risk.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 167,290	\$ -
AA	Aa	-	43,845	-
A	A	-	635,301	-
BBB	Baa	-	208,932	-
BB	Ba	-	-	-
B	B	-	-	-
CCC	Caa	-	-	-
Unrated	Unrated	950,305	18,660	2,955,246
Totals		<u>\$ 950,305</u>	<u>\$ 1,074,028</u>	<u>\$ 2,955,246</u>

Note: Investments are stated at market value.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has adopted the following policy for the concentration of credit risk.

The assets of the portfolio shall be diversified among various classes of investments. The assets will generally allocated among the major asset classes within the tactical ranges according to the Pension Committee's directions as stated as a percentage of total assets per the Strategic Asset Allocation and Allocation Ranges.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to concentration of credit risk:

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2008
Aip Absolute Ret Fd	<u>\$ 1,034,237</u>

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk. As of December 31, 2008, the County had no investments subject to foreign currency risk.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Merit Board has adopted a formal policy in regards to foreign currency. The policy states investments in international equities shall be limited to American Depository Receipts (ADRs). The Strategic Asset Allocation was set with a range of 15% to 40%.

B. Interfund Transfers

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

<u>Transfer From</u>	<u>Transfer To</u>	<u>2008</u>
General Fund	Other governmental funds	\$ 589,121
EDIT	Other governmental funds	1,068,102
Cumulative Bridge	County Highway	46,234
Other governmental funds	General Fund	91,763
	EDIT	4,500
	Local Road and Street	59,056
	Other governmental funds	<u>310,457</u>
Total		<u>\$ 2,169,233</u>

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

D. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent agency funds that were previously classified as governmental funds.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2007</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2008</u>
Governmental activities	\$ 80,215,095	\$ (3,338,372)	\$ 76,876,723
Aggregate remaining fund information agency funds	19,538,448	3,338,372	22,876,820

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 job related illnesses or injuries to employees and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$1,692,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Error and Omissions Coverage

The primary government has chosen to establish a risk financing fund for risks associated with errors and omissions. The risk financing is accounted for in the Public Official's Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers claims in excess of \$1,000,000 per year.

Theft of, Damage to and Destruction of Assets

The primary government has chosen to establish risk financing funds for risk associated with theft of, damage to, and destruction of assets. The risk financing funds are accounted for in the Commissioner's Self-Insurance Fund, an internal service fund, and Highway Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlement. These funds cover only the deductible portions of commercial insurance policies.

Torts

The primary government has chosen to establish risk financing funds for risk associated with torts. The risk financing funds are accounted for in the Sheriff Self-Insurance Fund, an internal service fund, and the Inmate Medical Liability Fund, an internal service fund, where assets are set aside for claim settlements. The Inmate Medical Liability Fund covers only the deductible portion of commercial insurance. The Inmate Medical Liability Fund covers major medical bills for inmates of the county jail for which the County would be liable.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporation

The County has entered into a capital lease with Tippecanoe County Governmental Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,090,000.

C. Interlocal Agreements

Southeast Industrial Expansion and McCarty Lane Economic Development Areas

An interlocal agreement between the Tippecanoe County Redevelopment Commission and the City of Lafayette Redevelopment Commission was entered into in 2001. The agreement provides for the allocation of TIF distributions related to the Southeast Industrial Expansion Economic Development Area and the McCarty Lane Economic Development Area.

Under the terms of the agreement, Tippecanoe County established a Southeast Industrial Expansion Economic Development TIF District to finance public improvements within the defined district. The City had established the McCarty TIF District. In accordance with the interlocal agreement, the public improvements mutually benefit the districts.

The County has pledged one-half of the actual TIF proceeds from the Southeast Industrial Expansion District for the agreed upon public improvements which will be constructed and owned by the City. The City has pledged one-half of the actual TIF proceeds from the McCarty Lane TIF District for the agreed upon public improvements which will be constructed and owned by the County.

Under the terms of the agreement, the County has established a Southeast Industrial TIF Fund to account for the funds used to pay for the public improvements which will be constructed and administered by the City. The payments for these projects are initiated by the City then reviewed, approved and paid by the County. At December 31, 2008, the Southeast Industrial TIF Fund has \$247,064 held for these capital projects.

The City has established a TIF County's Southeast Fund to account for the McCarty TIF District funds used to pay for the public improvements which will be constructed and administered by the County. The payments for these projects are initiated by the County then reviewed, approved and paid by the City. At December 31, 2008, the TIF County's Southeast Fund had \$759,917 held for these capital projects.

Traffic Counter's Interlocal Agreement

The County entered into an interlocal agreement with the Area Plan Commission of Tippecanoe County, City of Lafayette, and City of West Lafayette for the purchases, maintenance, and shared use of traffic counters.

The counters and accessories are to be purchased with Federal Highway Administration funding paying 80% of the cost and the entities paying the remaining 20%, prorated based on the number of counters requested. The matching requirement was \$1,235 for the County, \$579 for the City of Lafayette, and \$324 for the City of West Lafayette.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Each party to the agreement is responsible for the maintenance, service and repair of its assigned traffic counters. Maintenance, service, and repair records are to be provided to the Area Plan Commission annually for review by INDOT.

The agreement is in effect for five years from January 2008, the date of purchase of the traffic counters. Upon termination of the agreement, ownership of the traffic counters shall be transferred to the entity assigned.

D. Subsequent Events

State Pension Relief Fund

Beginning in 2009, the State Pension Relief Fund shall pay to each unit of local government with Pre-1977 Local Police and Fire Fighter Pension obligations, the total amount of pension, disability, and survivor benefit payments. The Pre-1977 funds include the 1925 Police Pension Fund, the 1937 Firefighters' Fund, and the 1953 Police Pension Fund. For property taxes due and payable after December 31, 2008, the Department of Local Government Finance shall reduce the maximum permissible property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the State for the obligations.

Lindberg Bridge Interlocal Agreement

On January 5, 2009, the Common Council adopted the interlocal agreement for the construction of the Lindberg Bridge. The agreement is between the City of West Lafayette and Tippecanoe County.

The agreement calls for the County to contract for a preliminary engineering study for the proposed bridge structure and approaches. The total cost of the project, including preliminary engineering, design and construction is not to exceed \$6.5 million with an inflation factor of 6% per annum. The City is to reimburse the County for the cost of the preliminary engineering study and design for the project. The County is to fund this project from the cumulative bridge fund.

Highway Maintenance Facility and Site Improvement Project

On February 2, 2009, Meyers Construction Management's bid for the Tippecanoe County Highway Maintenance Facility and Site Improvement Project was accepted. The contract was signed March 16, 2009, in the amount of \$1,988,800. Funding is \$1,140,000 from EDIT, with Local Road and Street and Cumulative Bridge funds to split the balance. The Project is expected to be completed in November 2009.

General Reassessment

On April 6, 2009, the Commissioners awarded the bid for the 2011 General Reassessment to Tyler Technologies on the condition that the County Council approved the funding and the Department of Local Government Finance approved the contract. On April 14, 2009, the Common Council approved \$500,000 in Edit funds for the 2011 General Reassessment. The Department of Local Government Finance approved the contract April 16, 2009.

On April 20, 2009, the Commissioners approved to ratify the signing of the Tyler Technology contract with the provision for modification if the State General Assembly delayed the general reassessment.

TIPPECANOE COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

On August 17, 2009, the Assessor signed the addendum to the contract changing all references to the 2011 General Reassessment to the 2012 General Reassessment, due to the General Assembly's approval. The Addendum included other changes, as appropriate. Also included in the addendum were provisions for maximum amounts payable under the Contract in any year limited to the following amounts:

Years	Maximum
2009	\$ 250,000
2010	450,000
2011	600,000
2012	200,000

Department of Homeland Security Grant

On June 1, 2009, the County accepted a Department of Homeland Security Grant for \$550,000. The funding is to be used for District 4 equipment, training and to develop a district wide communication plan.

Juvenile Justice Facility

Resolution 2008-40-CM dated November 12, 2008, amended the Capital Improvement Plan to include Project 42 a Juvenile Justice Facility. The cost of acquiring the land for the Project was estimated to be \$1,356,000. The cost of completing the design, construction and equipping the Facility was estimated to be \$19,500,000. The County anticipated using EDIT revenues and proceeds from a bond issue.

In February 2009, the Council made the decision to postpone the Juvenile Justice Facility. Resolution 2009-19-CM dated June 15, 2009, modified Project 42 to include the remodeling of the Tippecanoe County Law Enforcement Facility (Jail) to provide space on an interim basis for juvenile intake and assessment facilities. The cost of remodeling and equipping the Facility is estimated to be approximately \$355,000. The County anticipates using EDIT revenues originally intended for the Juvenile Justice Facility Project.

Gravel Road Base Stabilization Project

On July 7, 2009, the Commissioners approved the bid from Milestone Contractor for the Gravel Base Stabilization Project for \$621,667. The funding is to come from wheel tax revenues and the project is to be completed during 2009.

E. Contingent Liabilities

Community Development Block Grant

In 2004, Tippecanoe County was awarded a \$400,000 Community Development Block Grant for the purpose of paying, in part, for renovating Perry Township High School for use by New Directions, Inc., as a Rehabilitation and Treatment Center benefitting individuals meeting low to moderate income levels, all in accordance with the terms and conditions of a certain agreement between Indiana Department of Commerce, Tippecanoe County, and New Directions, Inc., dated December 10, 2003. New Directions, Inc., was required to use the improved facility to provide services to a minimum number of eligible beneficiaries for a period of five years after the Department of Commerce issued its Certificate of Completion on November 26, 2007.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

New Directions had previously acquired the real property from Greater Lafayette Community Foundation (GLCF) in the 1970s in exchange for an option granting GLCF the right to repurchase the real estate for ten dollars (\$10.00) if it ever stopped being operated as an alcohol treatment facility.

In March 2008, the Tippecanoe County Commissioners were advised by the Indiana Office of Community Affairs that New Directions, Inc., had ceased providing services and closed the facility, and that the County would be required to find another eligible activity to utilize the building or to repay the grant funds.

Although the agreement prohibited New Directions, Inc., from assigning or encumbering its interest in the facilities without the prior written consent of the County and the IDOC, New Directions, Inc., granted a mortgage on the real estate to JP Morgan Chase Bank to secure loans of \$150,000 on or about October 12, 2005, and \$200,000 on or about July 11, 2006. On March 31, 2008, JP Morgan Chase Bank filed a Complaint for Foreclosure of its mortgages in Tippecanoe Circuit Court. The County has filed a Motion to Intervene in the action to assert its prior interest in the subject real estate and to assert its claims against New Directions, Inc., and the real estate for repayment of the grant funds.

On July 28, 2008, New Directions Inc., filed for Chapter 7 bankruptcy protection in the United States Bankruptcy Court for the Northern District of Indiana. The County has submitted a claim against the bankruptcy estate but significant recovery seems unlikely.

In the pending state court foreclosure action, the Tippecanoe Circuit Court determined that GLCF's claim was superior to those of Tippecanoe County, JP Morgan, and Fifth Third.

The County may ultimately be required to reimburse the Department of Commerce an undetermined portion of the grant funds if the property is not returned to an approved use as required by the grant. Under the terms of the grant, the amount of grant funds the County may potentially be required to reimburse the Department of Commerce is described as follows:

"The reimbursement shall be in the amount of the current fair market value of the property, less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of, and improvements to, the property. . . ."

The amount of the required reimbursement could conceivably range between zero and \$145,000 depending on the fair market value of the property and the amounts allowed as improvements to the property.

Other Contingent Liabilities

The County is named in various ongoing lawsuits involving cases where individuals are alleging wrong-doing by County employees. The state law claims are capped at \$300,000 in damages and the tort claims act caps damages at \$500,000. There is one state law claim and one tort claim that it is reasonably possible could result in such damages.

F. Conduit Debt Obligation

From time to time, the County has issued economic development revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2008, there were three series of economic development revenue bonds outstanding with an aggregate principal amount payable of \$10,195,000.

G. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Retiree Health Insurance Plan is a single-employer defined benefit healthcare plan administered by Tippecanoe County. The plan provides medical insurance benefits to eligible retirees and their families. Public Law 43 assigns the authority to establish and amend benefit provisions to the County. The County has chosen to establish a risk financing fund for risks associated with medical benefits to retirees and their dependents. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$1,692,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years.

Funding Policy

The contribution requirements of plan members for the Retiree Health Insurance Plan are established by the County's Board of Commissioners. The required contribution is based on a pay-as-you-go financing requirement. For the year ended December 31, 2008, the County contributed \$3,675 in current premiums to the plan; approximately 14% of total premiums. Plan members receiving benefits contributed \$21,933, or approximately 86% of the total premiums. The County's required contribution of \$300 to \$3,000 per month, based on the retiree's age, is applicable to retiree-only or retiree and dependents coverage.

H. Administration of Welfare Programs

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

I. 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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,233,681	\$ 617,064	\$ 23,498
Interest on net pension obligation	(31,875)	(12,305)	-
Adjustment to annual required contribution	36,325	22,566	-
Annual pension cost	1,238,131	627,325	23,498
Contributions made	1,231,889	731,977	23,498
Increase (decrease) in net pension obligation	6,242	(104,652)	-
Net pension obligation, beginning of year	(439,661)	(175,787)	-
Net pension obligation, end of year	\$ (433,419)	\$ (280,439)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.5%	24.1%	1.1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-06	\$ 1097960	94%	\$ (553,663)
	06-30-07	1221547	91%	(439,661)
	06-30-08	1238131	99%	(433,419)
County Police Retirement Plan	12-31-05	614,974	110%	(101,427)
	12-31-06	631,615	113%	(175,787)
	12-31-07	627,325	119%	(280,439)
County Police Benefit Plan	12-31-05	33,543	100%	-
	12-31-06	30,289	100%	-
	12-31-07	23,498	100%	-

TIPPECANOE 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)
07-01-06	\$ 16,137,920	\$ 18,465,672	\$ (2,327,752)	87%	\$ 17,820,557	(13%)
07-01-07	18,100,171	20,163,605	(2,063,434)	90%	18,124,436	(11%)
07-01-08	20,360,461	22,740,396	(2,379,935)	90%	19,171,353	(12%)

Sheriff's 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)
01-01-03	\$ 8,169,610	\$ 8,843,613	\$ (674,003)	92%	\$ 2,047,024	(33%)
01-01-04	6,313,088	9,286,963	(2,973,875)	68%	2,091,444	(142%)
01-01-05	9,254,337	10,406,227	(1,151,890)	89%	2,163,091	(53%)
01-01-06	10,320,326	11,129,824	(809,498)	93%	2,210,806	(37%)
01-01-07	11,541,025	12,217,558	(676,533)	94%	2,185,160	(31%)
01-01-08	12,667,822	14,463,709	(1,795,887)	88%	2,382,148	(75%)

Sheriff's Benefit 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)
01-01-03	\$ 613,171	\$ 613,171	\$ -	100%	\$ 2,047,024	0%
01-01-04	644,034	644,034	-	100%	2,091,444	0%
01-01-05	682,089	682,089	-	100%	2,163,091	0%
01-01-06	724,574	724,574	-	100%	2,210,806	0%
01-01-07	778,612	778,612	-	100%	2,185,160	0%
01-01-08	830,319	830,319	-	100%	2,382,148	0%

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

	Sheriff Accident Reports	Firearms Training	Parking Garage Maintenance	WIC Peer Enhancement "B"	Law Enforcement Continuing Education	Clerk's Record Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	27,470	-	-	-	-
Intergovernmental	-	-	-	53,986	-	-
Charges for services	9,621	-	130,457	-	41,605	70,866
Fines and forfeits	-	-	-	-	-	-
Other	-	-	7,266	-	-	-
Total receipts	9,621	27,470	137,723	53,986	41,605	70,866
Disbursements:						
General government	-	-	118,247	-	-	50,257
Public safety	14,069	27,713	-	-	28,208	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	52,615	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	14,069	27,713	118,247	52,615	28,208	50,257
Excess (deficiency) of receipts over disbursements	(4,448)	(243)	19,476	1,371	13,397	20,609
Other financing sources (uses):						
Transfers in	-	-	60	1	-	-
Transfers out	-	-	-	(351)	(9,678)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	60	(350)	(9,678)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,448)	(243)	19,536	1,021	3,719	20,609
Cash and investment fund balance - beginning	11,038	25,542	293,509	(1,021)	20,220	19,676
Cash and investment fund balance - ending	<u>\$ 6,590</u>	<u>\$ 25,299</u>	<u>\$ 313,045</u>	<u>\$ -</u>	<u>\$ 23,939</u>	<u>\$ 40,285</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 6,590	\$ 25,299	\$ 313,045	\$ -	\$ 23,939	\$ 40,285
Total cash and investment assets - ending	<u>\$ 6,590</u>	<u>\$ 25,299</u>	<u>\$ 313,045</u>	<u>\$ -</u>	<u>\$ 23,939</u>	<u>\$ 40,285</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 313,045	\$ -	\$ -	\$ 40,285
Public safety	6,590	25,299	-	-	23,939	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,590</u>	<u>\$ 25,299</u>	<u>\$ 313,045</u>	<u>\$ -</u>	<u>\$ 23,939</u>	<u>\$ 40,285</u>

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

	Enhanced Access Fees	Unsafe Building Ordinance	Drug Free Coalition Grant	E-911	Drug Free Community	Prosecutor Drug Enforcement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	169,129	-	-	-
Charges for services	1,952	-	-	1,480,795	-	-
Fines and forfeits	-	-	-	-	164,709	63,402
Other	-	-	-	28,910	-	-
Total receipts	1,952	-	169,129	1,509,705	164,709	63,402
Disbursements:						
General government	365	-	-	-	-	-
Public safety	-	-	-	1,245,187	161,350	63,736
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	107,706	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	35,495	-	18,235
Health and welfare	-	-	1,239	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	365	-	108,945	1,280,682	161,350	81,971
Excess (deficiency) of receipts over disbursements	1,587	-	60,184	229,023	3,359	(18,569)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	73	-	-
Total other financing sources (uses)	-	-	-	73	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,587	-	60,184	229,096	3,359	(18,569)
Cash and investment fund balance - beginning	4,252	34,152	(19,879)	1,276,790	85,170	58,419
Cash and investment fund balance - ending	<u>\$ 5,839</u>	<u>\$ 34,152</u>	<u>\$ 40,305</u>	<u>\$ 1,505,886</u>	<u>\$ 88,529</u>	<u>\$ 39,850</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 5,839	\$ 34,152	\$ 40,305	\$ 1,505,886	\$ 88,529	\$ 39,850
Total cash and investment assets - ending	<u>\$ 5,839</u>	<u>\$ 34,152</u>	<u>\$ 40,305</u>	<u>\$ 1,505,886</u>	<u>\$ 88,529</u>	<u>\$ 39,850</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 5,839	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	34,152	-	1,505,886	88,529	39,850
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	40,305	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 5,839</u>	<u>\$ 34,152</u>	<u>\$ 40,305</u>	<u>\$ 1,505,886</u>	<u>\$ 88,529</u>	<u>\$ 39,850</u>

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

	Drainage Maintenance	Reassessment	IV-D Prosecutor Incentive	Juvenile Probation User Fees	Adult Probation User Fees	Recorder's Record Perpetuation
Receipts:						
Taxes	\$ 113,968	\$ 275,010	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	26,287	48,351	-	-	-
Charges for services	-	-	-	115,905	249,062	192,745
Fines and forfeits	5,050	-	-	-	-	-
Other	55,282	28,071	-	-	-	-
Total receipts	174,300	329,368	48,351	115,905	249,062	192,745
Disbursements:						
General government	105,720	692,671	-	-	-	170,846
Public safety	-	-	-	102,115	238,714	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	70,617	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	2,920	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	2,276	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	105,720	695,591	72,893	102,115	238,714	170,846
Excess (deficiency) of receipts over disbursements	68,580	(366,223)	(24,542)	13,790	10,348	21,899
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(3,500)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(3,500)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	68,580	(366,223)	(24,542)	10,290	10,348	21,899
Cash and investment fund balance - beginning	1,150,016	1,188,921	27,215	161,588	185,479	321,754
Cash and investment fund balance - ending	<u>\$ 1,218,596</u>	<u>\$ 822,698</u>	<u>\$ 2,673</u>	<u>\$ 171,878</u>	<u>\$ 195,827</u>	<u>\$ 343,653</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 1,218,596	\$ 822,698	\$ 2,673	\$ 171,878	\$ 195,827	\$ 343,653
Total cash and investment assets - ending	<u>\$ 1,218,596</u>	<u>\$ 822,698</u>	<u>\$ 2,673</u>	<u>\$ 171,878</u>	<u>\$ 195,827</u>	<u>\$ 343,653</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 1,218,596	\$ 822,698	\$ -	\$ -	\$ -	\$ 343,653
Public safety	-	-	-	171,878	195,827	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	2,673	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,218,596</u>	<u>\$ 822,698</u>	<u>\$ 2,673</u>	<u>\$ 171,878</u>	<u>\$ 195,827</u>	<u>\$ 343,653</u>

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

	Local Health Maintenance	Pre-Trial Diversion	Plat Book Fund	County Misdemeanant	IV-D Child Support	Surveyor Cornerstone Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	54,503	-	-	-	58,420	-
Charges for services	-	21,608	30,790	98,951	-	25,885
Fines and forfeits	-	196,556	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	54,503	218,164	30,790	98,951	58,420	25,885
Disbursements:						
General government	-	-	27,478	-	40,233	28,432
Public safety	-	120,172	-	137,343	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	60,182	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	895	-	6,151	-
Public safety	-	18,128	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	60,182	138,300	28,373	137,343	46,384	28,432
Excess (deficiency) of receipts over disbursements	(5,679)	79,864	2,417	(38,392)	12,036	(2,547)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(17,364)	-	-	-	-
Other receipts	-	435	-	-	-	-
Total other financing sources (uses)	-	(16,929)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,679)	62,935	2,417	(38,392)	12,036	(2,547)
Cash and investment fund balance - beginning	34,360	307,156	74,966	129,782	405	227,902
Cash and investment fund balance - ending	<u>\$ 28,681</u>	<u>\$ 370,091</u>	<u>\$ 77,383</u>	<u>\$ 91,390</u>	<u>\$ 12,441</u>	<u>\$ 225,355</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 28,681	\$ 370,091	\$ 77,383	\$ 91,390	\$ 12,441	\$ 225,355
Total cash and investment assets - ending	<u>\$ 28,681</u>	<u>\$ 370,091</u>	<u>\$ 77,383</u>	<u>\$ 91,390</u>	<u>\$ 12,441</u>	<u>\$ 225,355</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 77,383	\$ -	\$ -	\$ 225,355
Public safety	-	370,091	-	91,390	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	28,681	-	-	-	12,441	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 28,681</u>	<u>\$ 370,091</u>	<u>\$ 77,383</u>	<u>\$ 91,390</u>	<u>\$ 12,441</u>	<u>\$ 225,355</u>

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

	Sheriff Continuing Education	Jury Pay	Park Donation	Court Services Donation	Transfer and Recycling	Ag Test Plot Donation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	7,512	-
Fines and forfeits	-	29,466	-	-	-	-
Other	-	-	13,424	445	-	3,804
Total receipts	-	29,466	13,424	445	7,512	3,804
Disbursements:						
General government	-	9,228	-	-	-	2,366
Public safety	10,604	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	60,055	-
Health and welfare	-	-	-	161	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	11,912	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	10,604	9,228	11,912	161	60,055	2,366
Excess (deficiency) of receipts over disbursements	(10,604)	20,238	1,512	284	(52,543)	1,438
Other financing sources (uses):						
Transfers in	9,678	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	9,678	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(926)	20,238	1,512	284	(52,543)	1,438
Cash and investment fund balance - beginning	18,378	43,600	2,244	-	150,155	10,886
Cash and investment fund balance - ending	<u>\$ 17,452</u>	<u>\$ 63,838</u>	<u>\$ 3,756</u>	<u>\$ 284</u>	<u>\$ 97,612</u>	<u>\$ 12,324</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 17,452	\$ 63,838	\$ 3,756	\$ 284	\$ 97,612	\$ 12,324
Total cash and investment assets - ending	<u>\$ 17,452</u>	<u>\$ 63,838</u>	<u>\$ 3,756</u>	<u>\$ 284</u>	<u>\$ 97,612</u>	<u>\$ 12,324</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 63,838	\$ -	\$ -	\$ -	\$ 12,324
Public safety	17,452	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	97,612	-
Health and welfare	-	-	-	284	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	3,756	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 17,452</u>	<u>\$ 63,838</u>	<u>\$ 3,756</u>	<u>\$ 284</u>	<u>\$ 97,612</u>	<u>\$ 12,324</u>

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

	Extension Donation	Fairgrounds Restoration Donation	WIC Peer Enhancement	WIC "B"	WIC	Voting Equipment Reimbursement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	23,446	1,437,793	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	129	-
Total receipts	-	-	-	23,446	1,437,922	-
Disbursements:						
General government	-	-	-	-	-	88,495
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	4,698	314,254	1,315,860	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	13,480
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	96,924	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	4,698	314,254	1,412,784	101,975
Excess (deficiency) of receipts over disbursements	-	-	(4,698)	(290,808)	25,138	(101,975)
Other financing sources (uses):						
Transfers in	-	-	-	1	-	-
Transfers out	-	-	-	(95)	(17,150)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(94)	(17,150)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(4,698)	(290,902)	7,988	(101,975)
Cash and investment fund balance - beginning	600	10,731	-	(1)	(7,988)	119,861
Cash and investment fund balance - ending	<u>\$ 600</u>	<u>\$ 10,731</u>	<u>\$ (4,698)</u>	<u>\$ (290,903)</u>	<u>\$ -</u>	<u>\$ 17,886</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 600	\$ 10,731	\$ (4,698)	\$ (290,903)	\$ -	\$ 17,886
Total cash and investment assets - ending	<u>\$ 600</u>	<u>\$ 10,731</u>	<u>\$ (4,698)</u>	<u>\$ (290,903)</u>	<u>\$ -</u>	<u>\$ 17,886</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 600	\$ 10,731	\$ -	\$ -	\$ -	\$ 17,886
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	(4,698)	(290,903)	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 600</u>	<u>\$ 10,731</u>	<u>\$ (4,698)</u>	<u>\$ (290,903)</u>	<u>\$ -</u>	<u>\$ 17,886</u>

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

	Family Court Grant	Watershed Management Grant	Rainy Day Fund	Inmate Medical Copay	Sales Disclosure	TEMA K-9 Grant
Receipts:						
Taxes	\$ -	\$ -	\$ 625,766	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,500	22,225	-	-	-	-
Charges for services	-	-	-	14,051	33,255	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	3,332
Total receipts	2,500	22,225	625,766	14,051	33,255	3,332
Disbursements:						
General government	2,818	22,162	-	-	65,020	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	3,311
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	2,818	22,162	-	-	65,020	3,311
Excess (deficiency) of receipts over disbursements	(318)	63	625,766	14,051	(31,765)	21
Other financing sources (uses):						
Transfers in	-	-	1,076,802	-	-	35
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,076,802	-	-	35
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(318)	63	1,702,568	14,051	(31,765)	56
Cash and investment fund balance - beginning	1,757	(4,875)	1,684,851	8,119	69,787	(56)
Cash and investment fund balance - ending	<u>\$ 1,439</u>	<u>\$ (4,812)</u>	<u>\$ 3,387,419</u>	<u>\$ 22,170</u>	<u>\$ 38,022</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 1,439	\$ (4,812)	\$ 3,387,419	\$ 22,170	\$ 38,022	\$ -
Total cash and investment assets - ending	<u>\$ 1,439</u>	<u>\$ (4,812)</u>	<u>\$ 3,387,419</u>	<u>\$ 22,170</u>	<u>\$ 38,022</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 1,439	\$ (4,812)	\$ 3,387,419	\$ -	\$ 38,022	\$ -
Public safety	-	-	-	22,170	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,439</u>	<u>\$ (4,812)</u>	<u>\$ 3,387,419</u>	<u>\$ 22,170</u>	<u>\$ 38,022</u>	<u>\$ -</u>

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

	Infraction Diversion	Health Department Donation	GLCDC Brownfields	CASA VOCA Grant	CASA VOCA Grant B	Tipco Hazmat
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	140,637	10,590	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	160,807	-	-	-	-	-
Other	-	75,000	-	-	-	-
Total receipts	160,807	75,000	140,637	10,590	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	55,088	-	-	-	-	6,751
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	74,247	-	2,132	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	136,137	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	55,088	74,247	136,137	2,132	-	6,751
Excess (deficiency) of receipts over disbursements	105,719	753	4,500	8,458	-	(6,751)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(60)	-	(4,500)	-	-	-
Other receipts	1,180	-	-	-	-	7,777
Total other financing sources (uses)	1,120	-	(4,500)	-	-	7,777
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	106,839	753	-	8,458	-	1,026
Cash and investment fund balance - beginning	48,261	64,685	-	(8,354)	1,331	8,041
Cash and investment fund balance - ending	<u>\$ 155,100</u>	<u>\$ 65,438</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 9,067</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 155,100	\$ 65,438	\$ -	\$ 104	\$ 1,331	\$ 9,067
Total cash and investment assets - ending	<u>\$ 155,100</u>	<u>\$ 65,438</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 9,067</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	155,100	-	-	-	-	9,067
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	65,438	-	104	1,331	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 155,100</u>	<u>\$ 65,438</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 9,067</u>

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

	Flood Buyout	Tobacco Settlement	Juvenile Alternatives Grant	Health Immunization	CASA	Court Improvement Project 2
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	233,644	65,795	-	-	61,066	-
Charges for services	-	51,315	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	47,017	-
Total receipts	233,644	117,110	-	-	108,083	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	244,317	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	123,715	-	9,449	77,552	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	244,317	123,715	-	9,449	77,552	-
Excess (deficiency) of receipts over disbursements	(10,673)	(6,605)	-	(9,449)	30,531	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	14,165
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	14,165
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,673)	(6,605)	-	(9,449)	30,531	14,165
Cash and investment fund balance - beginning	-	61,936	(3,133)	9,449	12,230	(14,165)
Cash and investment fund balance - ending	<u>\$ (10,673)</u>	<u>\$ 55,331</u>	<u>\$ (3,133)</u>	<u>\$ -</u>	<u>\$ 42,761</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ (10,673)	\$ 55,331	\$ (3,133)	\$ -	\$ 42,761	\$ -
Total cash and investment assets - ending	<u>\$ (10,673)</u>	<u>\$ 55,331</u>	<u>\$ (3,133)</u>	<u>\$ -</u>	<u>\$ 42,761</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	(10,673)	-	(3,133)	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	55,331	-	-	42,761	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (10,673)</u>	<u>\$ 55,331</u>	<u>\$ (3,133)</u>	<u>\$ -</u>	<u>\$ 42,761</u>	<u>\$ -</u>

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

	Court Improvement Project	FACT Grant	Criminal Justice Grant	Drug Court Grant	Court Tech Improvement	Adolescent Substance Abuse 2
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	26,458	52,488	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	26,458	52,488	-	-	-	-
Disbursements:						
General government	27,746	-	-	-	-	-
Public safety	-	62,270	4,631	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	128	-	413
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	27,746	62,270	4,631	128	-	413
Excess (deficiency) of receipts over disbursements	(1,288)	(9,782)	(4,631)	(128)	-	(413)
Other financing sources (uses):						
Transfers in	-	-	17,364	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	17,364	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,288)	(9,782)	12,733	(128)	-	(413)
Cash and investment fund balance - beginning	35	12,652	(12,733)	128	23	3,126
Cash and investment fund balance - ending	<u>\$ (1,253)</u>	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ (1,253)	\$ 2,870	\$ -	\$ -	\$ 23	\$ 2,713
Total cash and investment assets - ending	<u>\$ (1,253)</u>	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ (1,253)	\$ -	\$ -	\$ -	\$ 23	\$ -
Public safety	-	2,870	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,713
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (1,253)</u>	<u>\$ 2,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>

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

	Adolescent Substance Abuse	Childrens Advocacy Grant	Juvenile Alternatives Show Cap Grant	Homeless and Housing Study	Sheriff Equipment "B"	Adult Protective Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	7,957	11,504	130,456
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	200	-	-	-	15
Total receipts	-	200	-	7,957	11,504	130,471
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	11,504	118,719
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	7,957	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	8,000
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	7,957	11,504	126,719
Excess (deficiency) of receipts over disbursements	-	200	-	-	-	3,752
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,000
Total other financing sources (uses)	-	-	-	-	-	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	200	-	-	-	13,752
Cash and investment fund balance - beginning	463	234	(12,517)	-	-	25,160
Cash and investment fund balance - ending	<u>\$ 463</u>	<u>\$ 434</u>	<u>\$ (12,517)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,912</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 463	\$ 434	\$ (12,517)	\$ -	\$ -	\$ 38,912
Total cash and investment assets - ending	<u>\$ 463</u>	<u>\$ 434</u>	<u>\$ (12,517)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,912</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ (12,517)	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	38,912
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	463	434	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 463</u>	<u>\$ 434</u>	<u>\$ (12,517)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,912</u>

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

	ID Security Protection	Childrens Psych Res Treatment Service	Public Defender User Fee	Race and Gender Fairness Grant	COIT Special 3 Month Reserve	Sheriff Donation
Receipts:						
Taxes	\$ -	\$ 439,460	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	41,915	-	16,500	-	-
Charges for services	48,671	-	22,616	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,963	-	-	-	-	2,624
Total receipts	51,634	481,375	22,616	16,500	-	2,624
Disbursements:						
General government	-	-	-	12,174	-	-
Public safety	32,154	-	43,416	-	-	1,824
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	84,234	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	32,154	84,234	43,416	12,174	-	1,824
Excess (deficiency) of receipts over disbursements	19,480	397,141	(20,800)	4,326	-	800
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,480	397,141	(20,800)	4,326	-	800
Cash and investment fund balance - beginning	114,052	148,826	34,760	4,851	1,221,241	2,946
Cash and investment fund balance - ending	<u>\$ 133,532</u>	<u>\$ 545,967</u>	<u>\$ 13,960</u>	<u>\$ 9,177</u>	<u>\$ 1,221,241</u>	<u>\$ 3,746</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 133,532	\$ 545,967	\$ 13,960	\$ 9,177	\$ 1,221,241	\$ 3,746
Total cash and investment assets - ending	<u>\$ 133,532</u>	<u>\$ 545,967</u>	<u>\$ 13,960</u>	<u>\$ 9,177</u>	<u>\$ 1,221,241</u>	<u>\$ 3,746</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 9,177	\$ 1,221,241	\$ -
Public safety	133,532	-	13,960	-	-	3,746
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	545,967	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 133,532</u>	<u>\$ 545,967</u>	<u>\$ 13,960</u>	<u>\$ 9,177</u>	<u>\$ 1,221,241</u>	<u>\$ 3,746</u>

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

	Cary Home Donation	CASA Donations	WIC Donations	Dust Control Program	FALSE Alarm Fee	Late Surrender Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,800	-
Fines and forfeits	-	-	-	-	-	10,000
Other	22,525	1,879	72	6,435	-	-
Total receipts	22,525	1,879	72	6,435	1,800	10,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	6,435	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	22,946	5,051	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	22,946	5,051	-	6,435	-	-
Excess (deficiency) of receipts over disbursements	(421)	(3,172)	72	-	1,800	10,000
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(421)	(3,172)	72	-	1,800	10,000
Cash and investment fund balance - beginning	7,659	3,166	1,668	-	10,374	31,338
Cash and investment fund balance - ending	<u>\$ 7,238</u>	<u>\$ (6)</u>	<u>\$ 1,740</u>	<u>\$ -</u>	<u>\$ 12,174</u>	<u>\$ 41,338</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 7,238	\$ (6)	\$ 1,740	\$ -	\$ 12,174	\$ 41,338
Total cash and investment assets - ending	<u>\$ 7,238</u>	<u>\$ (6)</u>	<u>\$ 1,740</u>	<u>\$ -</u>	<u>\$ 12,174</u>	<u>\$ 41,338</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,338
Public safety	-	-	-	-	12,174	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	7,238	(6)	1,740	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 7,238</u>	<u>\$ (6)</u>	<u>\$ 1,740</u>	<u>\$ -</u>	<u>\$ 12,174</u>	<u>\$ 41,338</u>

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

	Family Counseling	Battle Ground Fence	Electronic Data Submission	Access Fees MITS	Hazardous Waste	EDIT Reserve Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	22,050	-	3,231	6,715	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	724	-	-	-	-
Total receipts	22,050	724	3,231	6,715	-	-
Disbursements:						
General government	22,006	-	-	9,266	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	14,438	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	22,006	14,438	-	9,266	-	-
Excess (deficiency) of receipts over disbursements	44	(13,714)	3,231	(2,551)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	44	(13,714)	3,231	(2,551)	-	-
Cash and investment fund balance - beginning	17	25,513	4,831	3,299	1,652	1,204,143
Cash and investment fund balance - ending	<u>\$ 61</u>	<u>\$ 11,799</u>	<u>\$ 8,062</u>	<u>\$ 748</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 61	\$ 11,799	\$ 8,062	\$ 748	\$ 1,652	\$ 1,204,143
Total cash and investment assets - ending	<u>\$ 61</u>	<u>\$ 11,799</u>	<u>\$ 8,062</u>	<u>\$ 748</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 8,062	\$ 748	\$ -	\$ -
Public safety	-	-	-	-	1,652	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	61	-	-	-	-	-
Economic development	-	-	-	-	-	1,204,143
Culture and recreation	-	11,799	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 61</u>	<u>\$ 11,799</u>	<u>\$ 8,062</u>	<u>\$ 748</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>

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

	F- Lake Detention	Engineering Review	Berlovitz Detention	Phase II Stormwater	Federal Drug Seizure	Federal Drug Forfeitures
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	14,226	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	73,321	-	-	-	-
Fines and forfeits	46,500	-	49,650	49,339	-	32,339
Other	3,024	-	800	89,730	-	-
Total receipts	49,524	73,321	50,450	153,295	-	32,339
Disbursements:						
General government	46,220	75,972	23,952	189,836	-	24,941
Public safety	-	-	-	-	5,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	46,220	75,972	23,952	189,836	5,000	24,941
Excess (deficiency) of receipts over disbursements	3,304	(2,651)	26,498	(36,541)	(5,000)	7,398
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,304	(2,651)	26,498	(36,541)	(5,000)	7,398
Cash and investment fund balance - beginning	120,391	54,246	15,269	3,010,324	8,923	17,093
Cash and investment fund balance - ending	<u>\$ 123,695</u>	<u>\$ 51,595</u>	<u>\$ 41,767</u>	<u>\$ 2,973,783</u>	<u>\$ 3,923</u>	<u>\$ 24,491</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 123,695	\$ 51,595	\$ 41,767	\$ 2,973,783	\$ 3,923	\$ 24,491
Total cash and investment assets - ending	<u>\$ 123,695</u>	<u>\$ 51,595</u>	<u>\$ 41,767</u>	<u>\$ 2,973,783</u>	<u>\$ 3,923</u>	<u>\$ 24,491</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 123,695	\$ 51,595	\$ 41,767	\$ 2,973,783	\$ -	\$ -
Public safety	-	-	-	-	3,923	24,491
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 123,695</u>	<u>\$ 51,595</u>	<u>\$ 41,767</u>	<u>\$ 2,973,783</u>	<u>\$ 3,923</u>	<u>\$ 24,491</u>

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

	Non-Drug Forfeiture	Revenue Bonds	Wabash River Hydrology	Traffic Area Plan	Immunization Assessment	Juvenile Drug Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	13,819	-	-
Charges for services	-	-	-	-	-	2,115
Fines and forfeits	-	-	-	-	-	-
Other	-	-	6	-	-	-
Total receipts	-	-	6	13,819	-	2,115
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	16,236	-	3,413
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,038	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	16,236	1,038	3,413
Excess (deficiency) of receipts over disbursements	-	-	6	(2,417)	(1,038)	(1,298)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	200
Total other financing sources (uses)	-	-	-	-	-	200
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	6	(2,417)	(1,038)	(1,098)
Cash and investment fund balance - beginning	1,631	507,465	236	3,096	1,038	8,217
Cash and investment fund balance - ending	<u>\$ 1,631</u>	<u>\$ 507,465</u>	<u>\$ 242</u>	<u>\$ 679</u>	<u>\$ -</u>	<u>\$ 7,119</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 1,631	\$ 507,465	\$ 242	\$ 679	\$ -	\$ 7,119
Total cash and investment assets - ending	<u>\$ 1,631</u>	<u>\$ 507,465</u>	<u>\$ 242</u>	<u>\$ 679</u>	<u>\$ -</u>	<u>\$ 7,119</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 507,465	\$ 242	\$ -	\$ -	\$ -
Public safety	1,631	-	-	679	-	7,119
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,631</u>	<u>\$ 507,465</u>	<u>\$ 242</u>	<u>\$ 679</u>	<u>\$ -</u>	<u>\$ 7,119</u>

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

	Community Corrections Juvenile Grant B	Alt Dispute Resolution	Title IV-AEA	Substance Abuse/Mh	Violence in the Community	Drug Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	104,336	-	-	-	-	-
Charges for services	-	-	-	637,387	208,030	-
Fines and forfeits	-	16,379	-	-	-	28,798
Other	-	-	5,053	1,673	61	-
Total receipts	104,336	16,379	5,053	639,060	208,091	28,798
Disbursements:						
General government	-	13,293	-	-	-	-
Public safety	145,673	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	22,838	594,089	209,955	24,660
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	541	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	145,673	13,293	22,838	594,630	209,955	24,660
Excess (deficiency) of receipts over disbursements	(41,337)	3,086	(17,785)	44,430	(1,864)	4,138
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(6,061)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(6,061)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47,398)	3,086	(17,785)	44,430	(1,864)	4,138
Cash and investment fund balance - beginning	48,553	14,289	49,685	52,975	37,849	4,256
Cash and investment fund balance - ending	\$ 1,155	\$ 17,375	\$ 31,900	\$ 97,405	\$ 35,985	\$ 8,394
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 1,155	\$ 17,375	\$ 31,900	\$ 97,405	\$ 35,985	\$ 8,394
Total cash and investment assets - ending	\$ 1,155	\$ 17,375	\$ 31,900	\$ 97,405	\$ 35,985	\$ 8,394
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 17,375	\$ -	\$ -	\$ -	\$ -
Public safety	1,155	-	-	-	-	8,394
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	31,900	97,405	35,985	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 1,155	\$ 17,375	\$ 31,900	\$ 97,405	\$ 35,985	\$ 8,394

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

	Tobacco Cessation	Wabash River Parkway	Great Lakes Fund	AFDC Welfare Planning Council	Fed Adoptive Forfeitures	Sheriff Service Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	76,057	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	106,833
Other	-	-	12,481	-	-	-
Total receipts	-	76,057	12,481	-	-	106,833
Disbursements:						
General government	-	300	-	-	-	-
Public safety	-	-	-	-	-	86,672
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	300	-	-	-	86,672
Excess (deficiency) of receipts over disbursements	-	75,757	12,481	-	-	20,161
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	75,757	12,481	-	-	20,161
Cash and investment fund balance - beginning	304	6,646	513,628	4,213	24,135	128,810
Cash and investment fund balance - ending	<u>\$ 304</u>	<u>\$ 82,403</u>	<u>\$ 526,109</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 148,971</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 304	\$ 82,403	\$ 526,109	\$ 4,213	\$ 24,135	\$ 148,971
Total cash and investment assets - ending	<u>\$ 304</u>	<u>\$ 82,403</u>	<u>\$ 526,109</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 148,971</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 82,403	\$ 526,109	\$ -	\$ -	\$ -
Public safety	-	-	-	-	24,135	148,971
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	304	-	-	4,213	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 304</u>	<u>\$ 82,403</u>	<u>\$ 526,109</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 148,971</u>

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

	Focus Program	Substance Abuse Education B	JAMS Grant	Title II Formula	Drug Free Communities	New Directions
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,900	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	2,900	-	-	-	-	-
Disbursements:						
General government	82	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	82	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,818	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	69,022	251	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	69,022	251	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,818	-	69,022	251	-	-
Cash and investment fund balance - beginning	937	1	(67,840)	(251)	844	(19,694)
Cash and investment fund balance - ending	\$ 3,755	\$ 1	\$ 1,182	\$ -	\$ 844	\$ (19,694)
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 3,755	\$ 1	\$ 1,182	\$ -	\$ 844	\$ (19,694)
Total cash and investment assets - ending	\$ 3,755	\$ 1	\$ 1,182	\$ -	\$ 844	\$ (19,694)
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 3,755	\$ -	\$ 1,182	\$ -	\$ 844	\$ (19,694)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	1	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 3,755	\$ 1	\$ 1,182	\$ -	\$ 844	\$ (19,694)

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

	TB Grant	Medical Reserve Corps	Community Corrections Grant-Saftip	Emergency Preparedness	CASA JFC Grant	CASA CAPTA Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,000	-	27,224	-	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	10,000	-	27,224	-	15,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	2,198	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	12,870	-	69,314
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	15,079	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	2,198	-	27,949	-	69,314
Excess (deficiency) of receipts over disbursements	-	7,802	-	(725)	-	(54,314)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,177)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(1,177)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7,802	-	(1,902)	-	(54,314)
Cash and investment fund balance - beginning	4,398	-	837	1,902	1,111	68,982
Cash and investment fund balance - ending	<u>\$ 4,398</u>	<u>\$ 7,802</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 14,668</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 4,398	\$ 7,802	\$ 837	\$ -	\$ 1,111	\$ 14,668
Total cash and investment assets - ending	<u>\$ 4,398</u>	<u>\$ 7,802</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 14,668</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	7,802	837	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	4,398	-	-	-	1,111	14,668
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 4,398</u>	<u>\$ 7,802</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 14,668</u>

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

	Drug Court Drug Screen Grant	DTF Coalition Grant	Recycled Product Purchasing	Indiana Law Enforcement Assistance Grant	Health Children Grant	Health Youth Development
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	5,000	-	46,665	24,814
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	23,966	5,299	-	-	-
Total receipts	-	23,966	10,299	-	46,665	24,814
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	22,457	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	563	-	-	-	46,665	7,200
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	10,299	-	-	-
Total disbursements	563	22,457	10,299	-	46,665	7,200
Excess (deficiency) of receipts over disbursements	(563)	1,509	-	-	-	17,614
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(563)	1,509	-	-	-	17,614
Cash and investment fund balance - beginning	563	-	-	(5,909)	-	(10,054)
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,509</u>	<u>\$ -</u>	<u>\$ (5,909)</u>	<u>\$ -</u>	<u>\$ 7,560</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ -	\$ 1,509	\$ -	\$ (5,909)	\$ -	\$ 7,560
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 1,509</u>	<u>\$ -</u>	<u>\$ (5,909)</u>	<u>\$ -</u>	<u>\$ 7,560</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	1,509	-	(5,909)	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	7,560
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,509</u>	<u>\$ -</u>	<u>\$ (5,909)</u>	<u>\$ -</u>	<u>\$ 7,560</u>

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

	Juvenile Alternatives Grant	Superior 3 Intensive Substance Abuse	Juvenile Alternative Coalition Grant	Superior 6 Drug Court Grant	Court Services UDS Grant	Superior 3 CIP Training Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	134,147	-	-	6,870	-	4,900
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	2,000	2,057	-	10,887	-
Total receipts	134,147	2,000	2,057	6,870	10,887	4,900
Disbursements:						
General government	-	-	-	5,446	10,877	4,900
Public safety	104,470	213	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	104,470	213	-	5,446	10,877	4,900
Excess (deficiency) of receipts over disbursements	29,677	1,787	2,057	1,424	10	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(684)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(684)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,993	1,787	2,057	1,424	10	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 28,993	\$ 1,787	\$ 2,057	\$ 1,424	\$ 10	\$ -
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 28,993	\$ 1,787	\$ 2,057	\$ 1,424	\$ 10	\$ -
Total cash and investment assets - ending	\$ 28,993	\$ 1,787	\$ 2,057	\$ 1,424	\$ 10	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 1,424	\$ 10	\$ -
Public safety	28,993	1,787	2,057	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 28,993	\$ 1,787	\$ 2,057	\$ 1,424	\$ 10	\$ -

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

	Youth Mini Grant	Superior 3 Juvenile Incentive	Sex Offender Management	Project Safe Neighbor "C"	Project Safe Neighborhood	Project A.C.E.
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	6,540	26,714	-	62,398	5,388
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	175	-	-	-	-	-
Total receipts	175	6,540	26,714	-	62,398	5,388
Disbursements:						
General government	-	15,211	-	-	-	-
Public safety	-	-	26,714	8,525	57,800	5,388
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	175	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	175	15,211	26,714	8,525	57,800	5,388
Excess (deficiency) of receipts over disbursements	-	(8,671)	-	(8,525)	4,598	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	1,867	-
Total other financing sources (uses)	-	-	-	-	1,867	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(8,671)	-	(8,525)	6,465	-
Cash and investment fund balance - beginning	-	-	-	-	(5,113)	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (8,671)</u>	<u>\$ -</u>	<u>\$ (8,525)</u>	<u>\$ 1,352</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ -	\$ (8,671)	\$ -	\$ (8,525)	\$ 1,352	\$ -
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ (8,671)</u>	<u>\$ -</u>	<u>\$ (8,525)</u>	<u>\$ 1,352</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ (8,671)	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	(8,525)	1,352	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (8,671)</u>	<u>\$ -</u>	<u>\$ (8,525)</u>	<u>\$ 1,352</u>	<u>\$ -</u>

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

	Sheriff Equipment Grant	Bomb Disposal Grant	District 4 Training	Cary Home Smoke Detectors	Community Emergency Response Team	Emergency Management Gifts
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	48,949	-	30,989	4,999	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	17,306	4,000	-	-	-	-
Total receipts	66,255	4,000	30,989	4,999	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	17,306	-	33,395	-	289	141
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	4,999	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	48,949	4,000	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	66,255	4,000	33,395	4,999	289	141
Excess (deficiency) of receipts over disbursements	-	-	(2,406)	-	(289)	(141)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(290)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(290)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,696)	-	(289)	(141)
Cash and investment fund balance - beginning	-	-	-	-	-	141
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,696)</u>	<u>\$ -</u>	<u>\$ (289)</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ -	\$ -	\$ (2,696)	\$ -	\$ (289)	\$ -
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,696)</u>	<u>\$ -</u>	<u>\$ (289)</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	(2,696)	-	(289)	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,696)</u>	<u>\$ -</u>	<u>\$ (289)</u>	<u>\$ -</u>

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

	TEMA SHSP	TEMA SHSP "B"	Local Emergency Planning	ODP '04	Emergency Planning Grant	Citizen Corps Council
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	126,919	7,904	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	126,919	7,904	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	49,313	6,019	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	6,592	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	55,905	6,019	-	-	-
Excess (deficiency) of receipts over disbursements	-	71,014	1,885	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	1,732
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	1,732
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	71,014	1,885	-	-	1,732
Cash and investment fund balance - beginning	25,421	(76,767)	34,213	(35,096)	2	(1,732)
Cash and investment fund balance - ending	<u>\$ 25,421</u>	<u>\$ (5,753)</u>	<u>\$ 36,098</u>	<u>\$ (35,096)</u>	<u>\$ 2</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 25,421	\$ (5,753)	\$ 36,098	\$ (35,096)	\$ 2	\$ -
Total cash and investment assets - ending	<u>\$ 25,421</u>	<u>\$ (5,753)</u>	<u>\$ 36,098</u>	<u>\$ (35,096)</u>	<u>\$ 2</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	25,421	(5,753)	36,098	(35,096)	2	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 25,421</u>	<u>\$ (5,753)</u>	<u>\$ 36,098</u>	<u>\$ (35,096)</u>	<u>\$ 2</u>	<u>\$ -</u>

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

	Community Emergency Response TEMA B	Superior Court 3 Assessment	Juvenile Drug Treatment Center	Bulletproof Vest Grant	SCAAP Grant	Sheriff Conference Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	7,568	30,269	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	7,568	30,269	-	-	-
Disbursements:						
General government	-	10,841	-	-	-	-
Public safety	-	-	-	-	-	7,554
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	10,841	-	-	-	7,554
Excess (deficiency) of receipts over disbursements	-	(3,273)	30,269	-	-	(7,554)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,273)	30,269	-	-	(7,554)
Cash and investment fund balance - beginning	4	3,802	(30,269)	255	23,151	7,554
Cash and investment fund balance - ending	<u>\$ 4</u>	<u>\$ 529</u>	<u>\$ -</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 4	\$ 529	\$ -	\$ 255	\$ 23,151	\$ -
Total cash and investment assets - ending	<u>\$ 4</u>	<u>\$ 529</u>	<u>\$ -</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 529	\$ -	\$ -	\$ -	\$ -
Public safety	4	-	-	255	23,151	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 4</u>	<u>\$ 529</u>	<u>\$ -</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>

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

	Speed Limit Project	Highway Safety Program B	Water Quality Education	Title-V Truancy Mediation	Community Corrections Community Transition	Community Corrections Adult Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	87,303	906,041
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	87,303	906,041
Disbursements:						
General government	-	-	-	-	-	-
Public safety	15,611	-	-	-	90,846	915,620
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	15,611	-	-	-	90,846	915,620
Excess (deficiency) of receipts over disbursements	(15,611)	-	-	-	(3,543)	(9,579)
Other financing sources (uses):						
Transfers in	-	-	5,646	-	21,977	-
Transfers out	-	-	-	-	(23,797)	(19,491)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	5,646	-	(1,820)	(19,491)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,611)	-	5,646	-	(5,363)	(29,070)
Cash and investment fund balance - beginning	20,464	1,691	(5,646)	1,605	32,817	133,885
Cash and investment fund balance - ending	<u>\$ 4,853</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ 27,454</u>	<u>\$ 104,815</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 4,853	\$ 1,691	\$ -	\$ 1,605	\$ 27,454	\$ 104,815
Total cash and investment assets - ending	<u>\$ 4,853</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ 27,454</u>	<u>\$ 104,815</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 1,605	\$ -	\$ -
Public safety	4,853	1,691	-	-	27,454	104,815
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 4,853</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 1,605</u>	<u>\$ 27,454</u>	<u>\$ 104,815</u>

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

	Community Corrections Project Income	Juvenile Alternatives Grant	Community Corrections Truancy Mediation	Community Corrections Youth Court Grant	Jail Lease Rental	Debt Service Reserve
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 949,465	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	90,937	-
Charges for services	-	-	17,519	-	-	-
Fines and forfeits	2,244,553	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	2,244,553	-	17,519	-	1,040,402	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	2,094,733	3,774	2,155	-	1,090,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	23,290	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	2,118,023	3,774	2,155	-	1,090,000	-
Excess (deficiency) of receipts over disbursements	126,530	(3,774)	15,364	-	(49,598)	-
Other financing sources (uses):						
Transfers in	256,146	-	3,500	-	-	-
Transfers out	(300,790)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(44,644)	-	3,500	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	81,886	(3,774)	18,864	-	(49,598)	-
Cash and investment fund balance - beginning	252,265	3,774	29,972	4,785	573,865	116,178
Cash and investment fund balance - ending	<u>\$ 334,151</u>	<u>\$ -</u>	<u>\$ 48,836</u>	<u>\$ 4,785</u>	<u>\$ 524,267</u>	<u>\$ 116,178</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 334,151	\$ -	\$ 48,836	\$ 4,785	\$ 524,267	\$ 116,178
Total cash and investment assets - ending	<u>\$ 334,151</u>	<u>\$ -</u>	<u>\$ 48,836</u>	<u>\$ 4,785</u>	<u>\$ 524,267</u>	<u>\$ 116,178</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	334,151	-	48,836	4,785	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	524,267	116,178
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 334,151</u>	<u>\$ -</u>	<u>\$ 48,836</u>	<u>\$ 4,785</u>	<u>\$ 524,267</u>	<u>\$ 116,178</u>

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

	2006 Edit Refinance	Cumulative Capital Development	Capital Park Fund	General Drain Improvement	Southeast Industrial TIF	Highway Escrow
Receipts:						
Taxes	\$ -	\$ 1,456,686	\$ -	\$ 16,870	\$ 5,570	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	139,245	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	74,840	2,383	33,227	6,563	18,079
Total receipts	-	1,670,771	2,383	50,097	12,133	18,079
Disbursements:						
General government	1,176	1,074,868	-	117,034	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	12,090
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	31,837	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	290,000	-	-	-	-	-
Interest	201,300	-	-	-	-	-
Capital outlay:						
General government	-	1,294,945	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	492,476	2,369,813	-	117,034	31,837	12,090
Excess (deficiency) of receipts over disbursements	(492,476)	(699,042)	2,383	(66,937)	(19,704)	5,989
Other financing sources (uses):						
Transfers in	491,300	-	-	-	-	-
Transfers out	-	(1,732)	-	-	-	(14,404)
Other receipts	-	5,550	-	-	-	-
Total other financing sources (uses)	491,300	3,818	-	-	-	(14,404)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,176)	(695,224)	2,383	(66,937)	(19,704)	(8,415)
Cash and investment fund balance - beginning	6,276	2,952,832	77,477	191,028	266,768	26,306
Cash and investment fund balance - ending	\$ 5,100	\$ 2,257,608	\$ 79,860	\$ 124,091	\$ 247,064	\$ 17,891
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 5,100	\$ 2,257,608	\$ 79,860	\$ 124,091	\$ 247,064	\$ 17,891
Total cash and investment assets - ending	\$ 5,100	\$ 2,257,608	\$ 79,860	\$ 124,091	\$ 247,064	\$ 17,891
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	5,100	-	-	-	-	-
Capital outlay	-	2,257,608	79,860	124,091	247,064	17,891
Total cash and investment fund balance - ending	\$ 5,100	\$ 2,257,608	\$ 79,860	\$ 124,091	\$ 247,064	\$ 17,891

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

	Wheel Tax	Excise Surtax	Sheriff's Commissary	Francis Powers	Project (Revolving)	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,570	\$ 3,888,365
Licenses and permits	-	-	-	-	-	41,696
Intergovernmental	89,599	1,341,823	-	-	-	6,178,067
Charges for services	-	-	550,685	-	420,590	4,594,005
Fines and forfeits	-	-	-	-	-	3,204,381
Other	-	-	-	1,770	68,363	683,860
Total receipts	89,599	1,341,823	550,685	1,770	494,523	18,590,374
Disbursements:						
General government	-	-	-	-	-	3,110,479
Public safety	-	-	515,943	-	-	8,057,343
Highways and streets	100,000	791,479	-	-	288,374	1,198,378
Sanitation	-	-	-	-	-	60,055
Health and welfare	-	-	-	1,627	-	3,329,910
Economic development	-	-	-	-	-	31,837
Culture and recreation	-	-	-	-	-	26,350
Urban redevelopment and housing	-	-	-	-	-	136,137
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	290,000
Interest	-	-	-	-	-	201,300
Capital outlay:	-	-	-	-	-	-
General government	-	-	-	-	-	1,318,391
Public safety	-	-	-	-	-	166,000
Health and welfare	-	-	-	-	-	116,059
Culture and recreation	-	-	-	-	-	10,299
Total disbursements	100,000	791,479	515,943	1,627	288,374	18,052,538
Excess (deficiency) of receipts over disbursements	(10,401)	550,344	34,742	143	206,149	537,836
Other financing sources (uses):						
Transfers in	-	-	-	-	-	1,967,680
Transfers out	-	-	-	-	(44,652)	(465,776)
Other receipts	-	-	-	-	-	27,082
Total other financing sources (uses)	-	-	-	-	(44,652)	1,528,986
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,401)	550,344	34,742	143	161,497	2,066,822
Cash and investment fund balance - beginning	35,274	1,297,730	101,552	6,854	3,159,605	24,584,671
Cash and investment fund balance - ending	\$ 24,873	\$ 1,848,074	\$ 136,294	\$ 6,997	\$ 3,321,102	\$ 26,651,493
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 24,873	\$ 1,848,074	\$ 136,294	\$ 6,997	\$ 3,321,102	\$ 26,651,493
Total cash and investment assets - ending	\$ 24,873	\$ 1,848,074	\$ 136,294	\$ 6,997	\$ 3,321,102	\$ 26,651,493
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,146,538
Public safety	-	-	136,294	-	-	3,904,637
Highways and streets	24,873	1,848,074	-	-	-	1,872,947
Sanitation	-	-	-	-	-	97,612
Health and welfare	-	-	-	6,997	-	716,900
Economic development	-	-	-	-	-	1,204,143
Culture and recreation	-	-	-	-	-	15,555
Debt service	-	-	-	-	-	645,545
Capital outlay	-	-	-	-	3,321,102	6,047,616
Total cash and investment fund balance - ending	\$ 24,873	\$ 1,848,074	\$ 136,294	\$ 6,997	\$ 3,321,102	\$ 26,651,493

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2008

	County Self- Insurance	Public Officials Self- Insurance	Commissioners Self- Insurance	Highway Self- Insurance	Sheriff Self- Insurance	Inmate Medical	Flex Benefits	Totals
Operating receipts:								
Charges for services	\$ 6,128,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,472	\$ 6,327,199
Miscellaneous	98,195	8,052	34,006	43,590	309,346	10,000	5,227	508,416
Total operating receipts	<u>6,226,922</u>	<u>8,052</u>	<u>34,006</u>	<u>43,590</u>	<u>309,346</u>	<u>10,000</u>	<u>203,699</u>	<u>6,835,615</u>
Operating disbursements:								
Insurance claims and expense	6,358,886	5,319	9,910	42,412	31,739	-	213,674	6,661,940
Total operating disbursements	<u>6,358,886</u>	<u>5,319</u>	<u>9,910</u>	<u>42,412</u>	<u>31,739</u>	<u>-</u>	<u>213,674</u>	<u>6,661,940</u>
Excess (deficiency) of receipts over disbursements	<u>(131,964)</u>	<u>2,733</u>	<u>24,096</u>	<u>1,178</u>	<u>277,607</u>	<u>10,000</u>	<u>(9,975)</u>	<u>173,675</u>
Cash and investment fund balance - beginning	<u>354,752</u>	<u>331,539</u>	<u>98,899</u>	<u>226,076</u>	<u>393,639</u>	<u>162,735</u>	<u>223,079</u>	<u>1,790,719</u>
Cash and investment fund balance - ending	<u>\$ 222,788</u>	<u>\$ 334,272</u>	<u>\$ 122,995</u>	<u>\$ 227,254</u>	<u>\$ 671,246</u>	<u>\$ 172,735</u>	<u>\$ 213,104</u>	<u>\$ 1,964,394</u>
<u>Cash and Investment Assets - December 31</u>								
Restricted assets:								
Cash and investments	\$ 222,788	\$ 334,272	\$ 122,995	\$ 227,254	\$ 671,246	\$ 172,735	\$ 213,104	\$ 1,964,394
Total cash and investment assets - December 31	<u>\$ 222,788</u>	<u>\$ 334,272</u>	<u>\$ 122,995</u>	<u>\$ 227,254</u>	<u>\$ 671,246</u>	<u>\$ 172,735</u>	<u>\$ 213,104</u>	<u>\$ 1,964,394</u>
<u>Cash and Investment Fund Balance - December 31</u>								
Restricted for:								
Other purposes	\$ 222,788	\$ 334,272	\$ 122,995	\$ 227,254	\$ 671,246	\$ 172,735	\$ 213,104	\$ 1,964,394
Total cash and investment fund balance - December 31	<u>\$ 222,788</u>	<u>\$ 334,272</u>	<u>\$ 122,995</u>	<u>\$ 227,254</u>	<u>\$ 671,246</u>	<u>\$ 172,735</u>	<u>\$ 213,104</u>	<u>\$ 1,964,394</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2008

	Congressional School Principal	Francis Powers Trust	Congressional School Interest	Edit/Landfill Closure	Totals
Additions:					
Contributions:					
Other	\$ -	\$ -	\$ -	\$ 16	\$ 16
Total contributions	-	-	-	16	16
Investment earnings:					
Interest	-	-	950	236,414	237,364
Total investment earnings	-	-	950	236,414	237,364
Total additions	-	-	950	236,430	237,380
Deductions:					
Administrative and general	-	-	1,740	806,202	807,942
Total deductions	-	-	1,740	806,202	807,942
Deficiency of total additions over total deductions	-	-	(790)	(569,772)	(570,562)
Cash and investment fund balance - beginning	43,511	70,000	4,122	8,002,370	8,120,003
Cash and investment fund balance - ending	<u>\$ 43,511</u>	<u>\$ 70,000</u>	<u>\$ 3,332</u>	<u>\$ 7,432,598</u>	<u>\$ 7,549,441</u>

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

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Settlement	Inheritance Tax	Payroll Fund	Special Death Benefits
Additions:							
Agency fund additions	\$ -	\$ 206,659	\$ 208,917	\$ 172,919,150	\$ 5,671,220	\$ 16,117,028	\$ 13,870
Deductions:							
Agency fund deductions	<u>1,850,007</u>	<u>204,970</u>	<u>208,222</u>	<u>170,823,507</u>	<u>6,110,563</u>	<u>15,602,527</u>	<u>12,910</u>
Excess (deficiency) of total additions over total deductions	(1,850,007)	1,689	695	2,095,643	(439,343)	514,501	960
Cash and investment fund balance - beginning	<u>1,951,927</u>	<u>(1,649)</u>	<u>16,492</u>	<u>(1,064,698)</u>	<u>1,457,489</u>	<u>2,323</u>	<u>990</u>
Cash and investment fund balance - ending	<u>\$ 101,920</u>	<u>\$ 40</u>	<u>\$ 17,187</u>	<u>\$ 1,030,945</u>	<u>\$ 1,018,146</u>	<u>\$ 516,824</u>	<u>\$ 1,950</u>

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

	Educational Vehicle License	CEDIT	COIT	Mortgage Fee	Child Restraint	Welfare Trust
Additions:						
Agency fund additions	\$ 8,737	\$ 3,003,811	\$ 18,436,652	\$ 16,148	\$ 250	\$ 20,151
Deductions:						
Agency fund deductions	13,500	-	18,385,773	16,558	300	20,604
Excess (deficiency) of total additions over total deductions	(4,763)	3,003,811	50,879	(410)	(50)	(453)
Cash and investment fund balance - beginning	4,913	-	3,096,053	2,485	50	836
Cash and investment fund balance - ending	<u>\$ 150</u>	<u>\$ 3,003,811</u>	<u>\$ 3,146,932</u>	<u>\$ 2,075</u>	<u>\$ -</u>	<u>\$ 383</u>

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

	Homestead Credit Refund	State Homestead Credit	Auditors Trust	Deer Creek Levy	Long Term Disability	Park Tax Collections
Additions:						
Agency fund additions	\$ 49,634	\$ 11,960,289	\$ 241,461	\$ 360	\$ 82,106	\$ 839
Deductions:						
Agency fund deductions	5,725,268	11,931,454	212,585	-	87,929	882
Excess (deficiency) of total additions over total deductions	(5,675,634)	28,835	28,876	360	(5,823)	(43)
Cash and investment fund balance - beginning	5,745,274	-	62,951	1,892	22,399	114
Cash and investment fund balance - ending	<u>\$ 69,640</u>	<u>\$ 28,835</u>	<u>\$ 91,827</u>	<u>\$ 2,252</u>	<u>\$ 16,576</u>	<u>\$ 71</u>

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

	National Guard	Court Costs	County Wheel Tax	County Surtax	Treasurer's Trust	Inmate Trust
Additions:						
Agency fund additions	\$ -	\$ 58,367	\$ 160,040	\$ 2,384,553	\$ 188,562,880	\$ 884,056
Deductions:						
Agency fund deductions	-	84,657	163,527	2,435,353	142,362,635	885,001
Excess (deficiency) of total additions over total deductions	-	(26,290)	(3,487)	(50,800)	46,200,245	(945)
Cash and investment fund balance - beginning	449	33,483	5,948	102,680	6,078,446	21,305
Cash and investment fund balance - ending	<u>\$ 449</u>	<u>\$ 7,193</u>	<u>\$ 2,461</u>	<u>\$ 51,880</u>	<u>\$ 52,278,691</u>	<u>\$ 20,360</u>

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

	County Home Resident Trust	Clerk's Trust	Innkeepers Tax - Convention and Visitors Bureau	Innkeepers Tax - DNR	Innkeepers Tax	Totals
Additions:						
Agency fund additions	\$ 176,033	\$ 18,760,853	\$ 511,369	\$ 511,369	\$ 4,162,943	\$ 445,129,745
Deductions:						
Agency fund deductions	144,563	18,545,876	936,816	3,424,294	1,469,589	401,659,870
Excess (deficiency) of total additions over total deductions	31,470	214,977	(425,447)	(2,912,925)	2,693,354	43,469,875
Cash and investment fund balance - beginning	47,083	1,949,213	425,447	2,912,925	-	22,876,820
Cash and investment fund balance - ending	<u>\$ 78,553</u>	<u>\$ 2,164,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,693,354</u>	<u>\$ 66,346,695</u>

TIPPECANOE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2008

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. 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	\$ 34,373,324
Infrastructure	235,620,237
Buildings	50,047,130
Improvements other than buildings	524,746
Machinery and equipment	19,597,021
Construction in progress	<u>14,523,922</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 354,686,380</u></u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail	\$ 11,195,000	\$ 269,423
Paint Striper	23,171	23,887
Highway Graders	294,676	307,200
E911 Radio System	1,308,939	287,896
Bonds payable:		
Revenue bonds:		
Parking Garage	<u>4,815,000</u>	<u>494,600</u>
Total governmental activities debt	<u>\$ 17,636,786</u>	<u>\$ 1,383,006</u>

TIPPECANOE COUNTY
OTHER REPORTS

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

County Auditor
County Assessor

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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 TIPPECANOE COUNTY, INDIANA

Compliance

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

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

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

Internal Control Over Compliance

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

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

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

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

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

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

STATE BOARD OF ACCOUNTS

October 1, 2009

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

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>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants and Children (WIC) WIC Program	10.557	WIC 178-1 WPCG 178-8	\$ 1,744,283 57,665
WIC Breastfeeding Peer Counselor			<u>57,665</u>
Total for federal grantor agency			<u>1,801,948</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant Community Development Block Grant/State's Program Homeless and Housing Issues - Feasibility Study	14.228	PN-006-005	<u>7,957</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM) Sex Offender Management	16.203	2007-WP-BX-025	<u>26,714</u>
Juvenile Accountability Block Grant	16.523	07-DJ-041	<u>15,210</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Title II Grant - Healthy Youth Development	16.540	06-JF-026	<u>7,200</u>
Title V - Delinquency Prevention Program Healthy Children	16.548	07-JP-004 07-JF-031	22,837 <u>23,827</u>
Total for program			<u>46,664</u>
Crime Victim Assistance Victims of Crime Act - Victim Assistance	16.575	07VA130	<u>2,132</u>
Community Prosecution and Project Safe Neighborhoods Project Safe Neighborhood	16.609	06-AGN-004 06-GPN-003 06-AGN-006	52,398 10,000 <u>8,525</u>
Total for program			<u>70,923</u>
Edward Byrne Memorial Justice Assistance Grant Program Juvenile Drug Treatment Court Local JAG Equipment Project Advanced Criminal Enforcement Program	16.738	07-DJ-041 DJ-BX-0869 07-DJ-038	10,841 11,504 <u>5,388</u>
Total for program			<u>27,733</u>
Total for federal grantor agency			<u>196,576</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Federal Topics Program	20.205	BR-NBIS0600(517) STP-9975(025) DTFH61-03-H-00131 EDS A249-7-320944 EDS A249-09-320008	15,715 125,738 15,611 165,190 <u>153,631</u>
Total for cluster			<u>475,885</u>
Pass-Through City of Lafayette Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Fatal Alcohol Crash Team (FACT)	20.601	K4-2008-02-02-07 K8-2009-03-02-07 07-DJ-068	46,639 15,631 <u>17,306</u>
Total for cluster			<u>79,576</u>
Total for federal grantor agency			<u>555,461</u>

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

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008
(Continued)

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. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Water Quality Management Planning Watershed Management	66.454	C9975482-05	<u>22,162</u>
Brownfields Assessment and Cleanup Cooperative Agreements GLCDC Brownfields	66.818	BF96564001-3	<u>140,637</u>
Total for federal grantor agency			<u>162,799</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of Energy and Defense Development State Energy Program Recycled Product Purchasing Grant	81.041	A305-8-154	<u>5,000</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Help America Vote Act Requirements Payments	90.401		<u>101,975</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control Prevention - Investigations and Technical Assistance Public health Preparedness and Response for Bioterrorism	93.283	BPRS 178-7	<u>29,117</u>
Pass-Through Indiana Department of Child Services Administration for Children and Families Child Support Enforcement General Fund Prosecutor Clerk	93.563		714,701 72,893 <u>46,384</u>
Total for program			<u>833,978</u>
Pass-Through Indiana Judicial Center State Court Improvement Program	93.586	CIPFY07/09	<u>27,746</u>
Total for federal grantor agency			<u>890,841</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Hazard Mitigation Grant Flood Buy Out	97.039	C44P-7-241	<u>229,069</u>
Citizen Corps Community Emergency Response Team FY 2006	97.053	C44P-8-457A	<u>289</u>
State Homeland Security Program (SHSP) 2006 Exercise Homeland Security Grant 2006 SHSP	97.073	C44P-8-23A C44P-9-435	33,685 <u>55,904</u>
Total for program			<u>89,589</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-381A C44P-9-380A	35,661 <u>13,288</u>
Total for program			<u>48,949</u>
Total for federal grantor agency			<u>367,896</u>
Total federal awards expended			<u>\$ 4,090,453</u>

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

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

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, 2008:

Program Title	Federal CFDA Number	2008
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	\$ 15,456
Community Development Block Grants/State's Program	14.228	7,957
Title V – Delinquency Prevention Program	16.548	46,664

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

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	Highway Planning and Construction Cluster
97.039	Administration for Children and Families
	Hazard Mitigation Grant

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.

TIPPECANOE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2009, with John L. Knochel, President of the Board of County Commissioners; and Dawn Rivera, Chief Deputy, County Auditor's office.