

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

ANNUAL FINANCIAL REPORT

2009

TIPPECANOE COUNTY, INDIANA



FILED

08/16/2010

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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	01-01-09 to 12-31-12
Clerk	Linda Phillips	01-01-07 to 12-31-10
Sheriff	Tracy A. 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	John Knochel	01-01-09 to 12-31-10
President of the County Council	Kevin Underwood Andrew S. Gutwein	01-01-09 to 12-31-09 01-01-10 to 12-31-10



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, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

June 8, 2010



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

TO: THE OFFICIALS OF 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 8, 2010. 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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. We consider the deficiencies described in item 2009-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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.

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)

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. However, we believe that none of the significant deficiencies described above is a material weakness.

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 June 8, 2010.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

June 8, 2010

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

<u>Functions/Programs</u>	Program Receipts				(Net Disbursement) Receipts 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	\$ 27,925,203	\$ 2,680,764	\$ 257,868	\$ -	\$ (24,986,571)	\$(24,986,571)
Public safety	20,346,604	8,472,551	2,392,120	-	(9,481,933)	(9,481,933)
Highways and streets	13,449,171	-	3,125,089	828,534	(9,495,548)	(9,495,548)
Sanitation	41,500	7,932	-	-	(33,568)	(33,568)
Health and welfare	8,355,422	3,135,797	3,897,730	-	(1,321,895)	(1,321,895)
Economic development	4,695,465	-	-	-	(4,695,465)	(4,695,465)
Culture and recreation	1,100,111	170,460	-	13,103	(916,548)	(916,548)
Principal and interest on indebtedness	1,978,172	-	-	-	(1,978,172)	(1,978,172)
Total primary government	<u>\$ 77,891,648</u>	<u>\$ 14,467,504</u>	<u>\$ 9,672,807</u>	<u>\$ 841,637</u>	<u>\$ (52,909,700)</u>	<u>(52,909,700)</u>
General receipts:						
Property taxes						26,857,062
Income taxes						14,217,295
Intergovernmental						5,434,595
Other local sources						1,984,212
Grants and contributions not restricted to specific programs						442,828
Investment earnings						<u>745,942</u>
Total general receipts						<u>49,681,934</u>
Change in net assets						(3,227,766)
Net assets - beginning						<u>69,977,527</u>
Net assets - ending						<u>\$ 66,749,761</u>
 <u>Assets</u>						
Cash and investments						\$ 1,243,140
Cash with fiscal agent						4,780
Restricted assets:						
Cash and investments						<u>65,501,841</u>
Total assets						<u>\$ 66,749,761</u>
 <u>Net Assets</u>						
Restricted for:						
General government						\$ 20,397,596
Public safety						3,429,996
Highways and streets						4,398,066
Sanitation						64,044
Health and welfare						269,740
Economic development						13,257,585
Culture and recreation						41,443
Debt service						665,285
Capital outlay						22,978,086
Unrestricted						<u>1,247,920</u>
Total net assets						<u>\$ 66,749,761</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, 2009

	General Fund	Local Road and Street	Economic Development Income Tax	Welfare Family and Children	County Highway	Rainy Day Fund	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:									
Taxes	\$ 26,969,196	\$ -	\$ 5,705,789	\$ 127,715	\$ -	\$ 1,841,971	\$ 2,381,112	\$ 4,048,574	\$ 41,074,357
Special assessments	-	-	-	-	-	-	-	130,333	130,333
Licenses and permits	227,707	-	-	-	25,915	-	-	1,132,603	1,386,225
Intergovernmental	4,281,517	828,534	-	99,504	3,105,350	-	240,775	6,217,379	14,773,059
Charges for services	4,902,335	-	-	1,216,343	204	-	15,715	4,175,104	10,309,701
Fines and forfeits	739,671	-	-	-	-	-	-	3,114,900	3,854,571
Other	400,643	138,230	86,641	-	24,318	-	40,306	532,542	1,222,680
Total receipts	37,521,069	966,764	5,792,430	1,443,562	3,155,787	1,841,971	2,677,908	19,351,435	72,750,926
Disbursements:									
General government	21,179,913	-	-	-	-	-	-	3,905,974	25,085,887
Public safety	12,927,682	-	-	-	-	-	-	6,360,776	19,288,458
Highways and streets	-	1,130,073	-	-	3,678,329	-	1,225,092	2,632,207	8,665,701
Sanitation	-	-	-	-	-	-	-	41,500	41,500
Health and welfare	3,348,649	-	-	723,834	-	-	-	4,238,217	8,310,700
Economic development	-	-	2,617,756	-	-	-	-	136,988	2,754,744
Culture and recreation	1,071,171	-	-	-	-	-	-	9,234	1,080,405
Debt service:									
Principal	-	47,847	-	-	-	-	-	1,112,992	1,160,839
Interest	-	41,593	-	-	-	-	-	775,740	817,333
Capital outlay:									
General government	27,968	-	-	-	-	-	-	745,510	773,478
Public safety	4,437	-	-	-	-	-	-	1,068,583	1,073,020
Highways and streets	-	980,530	-	-	327,335	-	4,141,432	-	5,449,297
Health and welfare	2,328	-	-	-	-	-	-	47,270	49,598
Economic development	-	-	1,940,721	-	-	-	-	-	1,940,721
Culture and recreation	-	-	-	-	-	-	-	19,706	19,706
Total disbursements	38,562,148	2,200,043	4,558,477	723,834	4,005,664	-	5,366,524	21,094,697	76,511,387
Excess (deficiency) of receipts over disbursements	(1,041,079)	(1,233,279)	1,233,953	719,728	(849,877)	1,841,971	(2,688,616)	(1,743,262)	(3,760,461)
Other financing sources (uses):									
Transfers in	284,486	6,870	25,630	-	141,548	4,338,182	-	5,017,444	9,814,160
Transfers out	(553,017)	-	-	(4,215,134)	(301)	-	(141,548)	(4,904,160)	(9,814,160)
Other receipts	105,077	96,834	-	32,398	1,593	-	3,513	586,258	825,673
Total other financing sources (uses)	(163,454)	103,704	25,630	(4,182,736)	142,840	4,338,182	(138,035)	699,542	825,673
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,204,533)	(1,129,575)	1,259,583	(3,463,008)	(707,037)	6,180,153	(2,826,651)	(1,043,720)	(2,934,788)
Cash and investment fund balance - beginning	2,452,453	3,293,349	10,793,859	3,463,008	1,815,171	3,387,419	19,543,812	23,264,064	68,013,135
Cash and investment fund balance - ending	\$ 1,247,920	\$ 2,163,774	\$ 12,053,442	\$ -	\$ 1,108,134	\$ 9,567,572	\$ 16,717,161	\$ 22,220,344	65,078,347
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.									1,671,414
Net assets of governmental activities									\$ 66,749,761
Cash and Investment Assets - Ending									
Cash and investments	\$ 1,247,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,247,920
Cash with fiscal agent	-	-	-	-	-	-	-	4,780	4,780
Restricted assets:									
Cash and investments	-	2,163,774	12,053,442	-	1,108,134	9,567,572	16,717,161	22,215,564	63,825,647
Total cash and investment assets - ending	\$ 1,247,920	\$ 2,163,774	\$ 12,053,442	\$ -	\$ 1,108,134	\$ 9,567,572	\$ 16,717,161	\$ 22,220,344	\$ 65,078,347
Cash and Investment Fund Balance - Ending									
Restricted for:									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,567,572	\$ -	\$ 9,152,889	\$ 18,720,461
Public safety	-	-	-	-	-	-	-	3,429,996	3,429,996
Highways and streets	-	2,163,774	-	-	1,108,134	-	-	1,126,158	4,398,066
Sanitation	-	-	-	-	-	-	-	64,044	64,044
Health and welfare	-	-	-	-	-	-	-	275,461	275,461
Economic development	-	-	12,053,442	-	-	-	-	1,204,143	13,257,585
Culture and recreation	-	-	-	-	-	-	-	41,443	41,443
Debt service	-	-	-	-	-	-	-	665,285	665,285
Capital outlay	-	-	-	-	-	-	16,717,161	6,260,925	22,978,086
Unrestricted	1,247,920	-	-	-	-	-	-	-	1,247,920
Total cash and investment fund balance - ending	\$ 1,247,920	\$ 2,163,774	\$ 12,053,442	\$ -	\$ 1,108,134	\$ 9,567,572	\$ 16,717,161	\$ 22,220,344	\$ 65,078,347

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, 2009

	Internal Service Funds
Operating receipts:	
Charges for services	\$ 6,554,139
Miscellaneous	1,087,283
Total operating receipts	7,641,422
Operating disbursements:	
Insurance claims and expense	7,934,400
Deficiency of operating receipts over operating disbursements	(292,978)
Cash and investment fund balance - beginning	1,964,392
Cash and investment fund balance - ending	\$ 1,671,414
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 1,671,414
Total cash and investment assets - December 31	\$ 1,671,414
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 1,671,414
Total cash and investment fund balance - December 31	\$ 1,671,414

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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 660,744	\$ -	
Plan members	103,323	-	
Other receipts	682	-	
Total contributions	764,749	-	
Investment earnings:			
Interest	277,783	104,322	
Less investment disbursements	(524,659)	-	
Net investment earnings	(246,876)	104,322	
Total additions	517,873	104,322	
Deductions:			
Benefits	604,900	-	
Administrative and general	100,653	563,944	
Total deductions	705,553	563,944	
Deficiency of total additions over total deductions	(187,680)	(459,622)	
Cash and investment fund balance - beginning	13,178,375	7,549,441	
Cash and investment fund balance - ending	\$ 12,990,695	\$ 7,089,819	\$ 48,719,569

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*.

Joint Venture

Southeast Industrial Expansion and McCarty Lane Economic Development Areas

An 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, 2009, the Southeast Industrial TIF Fund has \$542,704 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, 2009, the TIF County's Southeast Fund had \$1,598,014 held for these capital projects.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Interlocal Agreements

Traffic Counter's Interlocal Agreement

The County entered into an 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, \$324 for the City of West Lafayette.

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.

State Road 25 Interlocal Agreement

An interlocal agreement between Tippecanoe County and Indiana Department of Transportation (INDOT) was entered into in 2009. Under this agreement, Tippecanoe County assumes all operational, constructional, and maintenance control of a section of the current State Road 25 between Interstate 65 and the Carroll County Line.

This agreement requires INDOT to transfer jurisdiction of this portion of State Road 25 to Tippecanoe County after the completion of the Hoosier Heartland Highway, on or about December 1, 2011. INDOT will pay Tippecanoe County \$1,600,000 as consideration for this transfer. INDOT will pay for, and administer a resurfacing project for this section not to exceed \$6,000,000 plus interest of 8% per annum.

INDOT retains legal title of the transferred road.

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

US 231 Relocation Interlocal Agreement

An interlocal agreement between Indiana Department of Transportation (INDOT), Tippecanoe County, Tippecanoe County Metropolitan Planning Organization (MPO), Purdue University, and Purdue Research Foundation was entered into on July 16, 2009. Under this agreement, INDOT plans to relocate a section of US 231 to a new route, with the intent to bypass Purdue University.

This agreement stipulates Tippecanoe County will contribute \$8,000,000 towards the project, Tippecanoe County MPO will contribute \$2,696,349 of the County MPO Surface Transportation Program funds it is entitled to, and Purdue University will contribute up to \$2,000,000, plus utility costs in excess of \$8,000,000. INDOT will bear all costs not covered by these contributions.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of the Local Emergency Planning Council, Greater Lafayette Convention and Visitor's Bureau, Ambulance Advisory Committee, Joint Purchasing Committee, Child Protective Team, Wabash River Enhancement Corporation, Hoosier Heartland Corridor, Tippecanoe County Redevelopment Commission, Lafayette Housing Consortium, Local Environmental Response Financing Board, Alcohol and Tobacco Commission and Solid Waste Advisory Board.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The welfare family and children fund accounts for the costs of providing various assistance programs administered by the Indiana Family and Social Services Administration and the Indiana Department of Child Services. Financing is provided by property taxes and state and federal reimbursements.

The county highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

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

The cumulative bridge fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of county bridges.

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

D. Assets and Cash and Investment Balances

1. Restricted Assets

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

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively, but for the year 2009 the first installment was due October 30 and the second was due December 11. All property taxes collected by the County Treasurer and available for distribution were not distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

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

5. Long-Term Debt

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

6. Equity Classification

Government-Wide Statements

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

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

Fund Financial Statements

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

E. Receipts and Disbursements

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 disbursement 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 Activities

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

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

B. Cash and Investment Balance Deficits

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
WIC	\$ 136,934
County Self-Insurance	122,232
District 4 Interoperable Communication Equipment	89,698
ODP '04	35,096
Speed Limit Project	34,323
New Directions	19,694
JAIBG Show Cap Grant	12,518
Superior 3 Re-entry Grant	12,027
Coalition SIG B	11,624
Superior 3 Near Serious Habitual Offender (SHO)	8,940
Flood Buyout	7,330
WIC Peer Enhancement B	7,179
DFC/SAMHSA Grant	6,749
Alcohol Crash Team Grant	6,109
IDHS Web GIS	6,100
IN Law Enforcement Assistance Grant	5,909
TEMA ACAMS Grant	3,665
Court Improvement FY 08	3,490
JAIBG Juvenile Alternative Grant	3,133
Sheriff Bomb Equipment	2,769
District 4 Administrator Grant - TEMA	2,191
Energy Efficiency Conservation BG	2,000
Saturday School Grant B	1,284
Assessor IAAO Training Grant	729
Watershed Management	500

Cash and investment deficits in the self-insurance fund arose primarily from disbursements exceeding receipts due to the under estimation of requirements; these deficits are to be repaid from future receipts. Cash and investment deficits for all other funds are due to grant receivables.

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. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$106,731,465.

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

As of December 31, 2009, 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	\$ 1,039,809
U.S. agencies	795,973
Mutual funds	1,643,887
Corporate bonds	1,440,709
Government sponsored enterprise	167,126
Corporate stock	6,857,718
Total	\$ 11,945,222

Statutory Authorization for Investments

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

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

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency,

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has 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:

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
U.S. treasuries and securities	\$ 1,039,809
U.S. agencies	795,973
Mutual funds	1,643,887
Corporate bonds	1,440,709
Government sponsored enterprise	167,126
Corporate stock	<u>6,857,718</u>
Total	<u>\$ 11,945,222</u>

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 165,574	\$ 653,516	\$ 220,719
U.S. agencies	-	795,973	-
Corporate bonds	-	1,138,653	302,056
Government sponsored enterprise	-	-	167,126
Totals	<u>\$ 165,574</u>	<u>\$ 2,588,142</u>	<u>\$ 689,901</u>

Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 40,536	\$ -
AA	Aa	229,576	-
A	A	949,702	-
BBB	Baa	199,716	-
BB	Ba	-	-
B	B	-	-
CCC	Caa	-	-
Unrated	Unrated	<u>21,179</u>	<u>167,126</u>
Totals		<u>\$ 1,440,709</u>	<u>\$ 167,126</u>

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:

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The assets of the portfolio shall be diversified among various classes of investments. The assets will generally be 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	2009
FHLMC	<u>\$ 642,724</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.

The Sheriff's Merit Board has adopted a formal policy in regards to foreign currency risk. 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%. By limiting investments in international equities to ADRs the Sheriff's Retirement and Benefit Pension Plans had no investments subject to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Economic Development Income Tax	\$ 6,284
	Other governmental funds	546,735
Welfare Family & Children	General Fund	185,513
	Other governmental funds	4,029,621
County Highway	General Fund	301
Cumulative Bridge	County Highway	141,548
Other governmental funds	General Fund	98,673
	Local Road and Street	6,870
	Economic Development Income Tax	19,346
	Rainy Day Fund	4,338,181
	Other governmental funds	<u>441,088</u>
 Total		 <u>\$ 9,814,160</u>

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

In 2009, due to the shifting of family and children administration to the state level, the balance of the Welfare Family and Children Fund, \$4,029,621, was transferred to the Levy Excess Fund and then later to the Rainy Day Fund, as allowed by law.

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 theft of, damage to, and destruction of assets; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties.

TORTS

The County has chosen to establish a risk financing fund for risks associated with Torts. The risk financing fund is accounted for in the Sheriff Self-Insurance Fund and Inmate Medical Liability Fund, internal service funds, where assets are set aside for claim settlements. Amounts are paid into the Sheriff Self-Insurance Fund from the General Fund and EDIT funds, as budgeted by the commissioners. Inmate Medical Liability Fund is funded from the General Fund, as budgeted by the County Commissioners.

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 County Self-Insurance, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the number of employees paid for from each fund's current year payroll as a set budgeted dollar amount per employee, regardless of the type of plan (single or family), and are reported as quasi-external interfund transactions.

ERRORS AND OMISSIONS

The County has chosen to establish a risk financing fund for risks associated with Errors and Omission Coverage. The risk financing fund is accounted for in the Public Official's Self-Insurance and Commissioner's Self-Insurance, internal service funds, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the Public Official's Self-Insurance and Commissioner's Self-Insurance Funds from the General Fund, as budgeted by the County Commissioners.

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporation

The County has entered into a capital lease with Government Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$1,093,000.

C. Subsequent Events

Juvenile Justice Facility - Intake/Assessment Center

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 Tippecanoe County Law Enforcement Facility (Jail) project commenced in the fall of 2009. Expenditures for remodeling the facility through December 31, 2009 were \$349,720.55. The source of funds is economic development income tax revenues. The additional space is to provide for a juvenile intake and assessment center that is expected to open in spring 2010.

Addendum to General Reassessment

On April 6, 2009, the Commissioners awarded the bid for the 2011 General Reassessment to Tyler Technologies. The Department of Local Government Finance approved the contract April 16, 2009.

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.

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:

<u>Years</u>	<u>Maximum</u>
2010	\$ 450,000
2011	600,000
2012	200,000

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 and Rural 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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Conduit Debt Obligation

The County has issued conduit debt (no commitment debt) 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. 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, 2009, there were three series of economic development revenue bonds outstanding with an aggregate principal amount payable of \$9,545,000.

E. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Tippecanoe County Government is a single-employer defined benefit healthcare plan administered by Great-West/CIGNA. The plan provides medical, dental and vision insurance to eligible retirees and their spouses. Public Law 43 assigns the authority to establish and amend benefit provisions to the County. The Tippecanoe County Government issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Great-West/CIGNA
1000 Great-West Drive
Kennett, Mo 63857-3749
(317) 844-4021

Funding Policy

The contribution requirements of plan members for the Tippecanoe County Government are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$3,700 to the plan for current premiums (approximately 16.2% of total premiums). Plan members receiving benefits, contributed \$19,100, or approximately 83.8% of the total premiums, through their required contribution of \$444 per month for retiree-only coverage and \$1,113 for retiree and spouse coverage.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,231,889.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$638,071.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$22,673.

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)
07-01-07	\$ 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%)
07-01-09	18,605,839	23,548,844	(4,943,005)	79%	22,082,980	(22%)

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)
01-01-04	\$ 8,613,088	\$ 9,286,963	\$ (673,875)	93%	\$ 2,091,444	(32%)
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%)
01-01-09	13,052,687	15,362,436	(2,309,749)	85%	2,411,535	(96%)

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)
01-01-04	\$ 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%
01-01-09	849,785	849,785	-	100%	2,411,535	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, 2009

	Sheriff Accident Reports	Firearms and Training	Health Department Donations	Parking Garage Maintenance	WIC Peer Enhancement B	Law Enforcement Continuing Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	39,060	-	-	-	-
Intergovernmental	-	-	-	-	1,581	-
Charges for services	9,807	-	-	-	-	49,538
Fines and forfeits	-	-	-	118,631	-	-
Other	-	-	1,000	2,014	-	-
Total receipts	9,807	39,060	1,000	120,645	1,581	49,538
Disbursements:						
General government	-	-	-	120,830	-	-
Public safety	4,222	19,230	-	-	-	42,719
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	8,760	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	4,222	19,230	-	120,830	8,760	42,719
Excess (deficiency) of receipts over disbursements	5,585	19,830	1,000	(185)	(7,179)	6,819
Other financing sources (uses):						
Transfers in	-	-	-	60	-	-
Transfers out	-	-	-	-	-	(11,374)
Other receipts	-	850	-	603	-	-
Total other financing sources (uses)	-	850	-	663	-	(11,374)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,585	20,680	1,000	478	(7,179)	(4,555)
Cash and investment fund balance - beginning	6,590	25,300	-	313,045	-	23,939
Cash and investment fund balance - ending	<u>\$ 12,175</u>	<u>\$ 45,980</u>	<u>\$ 1,000</u>	<u>\$ 313,523</u>	<u>\$ (7,179)</u>	<u>\$ 19,384</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	12,175	45,980	1,000	313,523	(7,179)	19,384
Total cash and investment assets - ending	<u>\$ 12,175</u>	<u>\$ 45,980</u>	<u>\$ 1,000</u>	<u>\$ 313,523</u>	<u>\$ (7,179)</u>	<u>\$ 19,384</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 313,523	\$ -	\$ -
Public safety	12,175	45,980	-	-	-	19,384
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	1,000	-	(7,179)	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 12,175</u>	<u>\$ 45,980</u>	<u>\$ 1,000</u>	<u>\$ 313,523</u>	<u>\$ (7,179)</u>	<u>\$ 19,384</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, 2009
 (Continued)

	Clerks Record Perpetuation	Enhanced Access Fees	Unsafe Building Ordinance	Coalition SIG	E-911	Drug Free Community
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	92,991	-	-
Charges for services	74,389	1,142	8,661	-	964,864	-
Fines and forfeits	-	-	-	-	-	142,461
Other	-	-	-	-	8,308	-
Total receipts	74,389	1,142	8,661	92,991	973,172	142,461
Disbursements:						
General government	67,316	1,034	-	-	-	-
Public safety	-	-	14,205	-	748,983	145,468
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	133,254	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	244,832	-
Interest	-	-	-	-	43,140	-
Capital outlay:						
General government	11,935	-	-	-	-	-
Public safety	-	-	-	-	28,057	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	79,251	1,034	14,205	133,254	1,065,012	145,468
Excess (deficiency) of receipts over disbursements	(4,862)	108	(5,544)	(40,263)	(91,840)	(3,007)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(553)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(553)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,415)	108	(5,544)	(40,263)	(91,840)	(3,007)
Cash and investment fund balance - beginning	40,285	5,839	34,152	40,305	1,505,886	88,529
Cash and investment fund balance - ending	<u>\$ 34,870</u>	<u>\$ 5,947</u>	<u>\$ 28,608</u>	<u>\$ 42</u>	<u>\$ 1,414,046</u>	<u>\$ 85,522</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	34,870	5,947	28,608	42	1,414,046	85,522
Total cash and investment assets - ending	<u>\$ 34,870</u>	<u>\$ 5,947</u>	<u>\$ 28,608</u>	<u>\$ 42</u>	<u>\$ 1,414,046</u>	<u>\$ 85,522</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 34,870	\$ 5,947	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	28,608	-	1,414,046	85,522
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	42	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 34,870</u>	<u>\$ 5,947</u>	<u>\$ 28,608</u>	<u>\$ 42</u>	<u>\$ 1,414,046</u>	<u>\$ 85,522</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, 2009
 (Continued)

	Prosecutor Drug Enforce	Drain Maintenance	Reassessment	IV-D Prosecutor Incentive	Juvenile Probation User	Probation User Fees - Adult
Receipts:						
Taxes	\$ -	\$ 137,585	\$ 315,977	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	15,596	91,971	-	-
Charges for services	34,553	-	-	-	91,691	283,167
Fines and forfeits	50,094	1,450	-	-	-	-
Other	-	10,006	2,813	-	-	-
Total receipts	84,647	149,041	334,386	91,971	91,691	283,167
Disbursements:						
General government	-	153,567	866,642	-	-	-
Public safety	71,982	-	-	-	147,080	278,470
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	42,486	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	2,313	-	-	-	-	-
Health and welfare	-	-	-	27,965	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	74,295	153,567	866,642	70,451	147,080	278,470
Excess (deficiency) of receipts over disbursements	10,352	(4,526)	(532,256)	21,520	(55,389)	4,697
Other financing sources (uses):						
Transfers in	-	240	-	-	46,484	-
Transfers out	-	(36,904)	-	(2,211)	(553)	(553)
Other receipts	3,670	-	-	-	-	-
Total other financing sources (uses)	3,670	(36,664)	-	(2,211)	45,931	(553)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,022	(41,190)	(532,256)	19,309	(9,458)	4,144
Cash and investment fund balance - beginning	39,850	1,218,596	822,697	2,672	171,878	195,826
Cash and investment fund balance - ending	<u>\$ 53,872</u>	<u>\$ 1,177,406</u>	<u>\$ 290,441</u>	<u>\$ 21,981</u>	<u>\$ 162,420</u>	<u>\$ 199,970</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	53,872	1,177,406	290,441	21,981	162,420	199,970
Total cash and investment assets - ending	<u>\$ 53,872</u>	<u>\$ 1,177,406</u>	<u>\$ 290,441</u>	<u>\$ 21,981</u>	<u>\$ 162,420</u>	<u>\$ 199,970</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 1,177,406	\$ 290,441	\$ -	\$ -	\$ -
Public safety	53,872	-	-	-	162,420	199,970
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	21,981	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 53,872</u>	<u>\$ 1,177,406</u>	<u>\$ 290,441</u>	<u>\$ 21,981</u>	<u>\$ 162,420</u>	<u>\$ 199,970</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, 2009
 (Continued)

	Recorder Record Perpetuation	Local Health Maintenance	Pre-Trial Diversion	Plat Book Fund	County Misdemeanant	IV- D Child Support 10-99
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	72,672	-	-	-	36,950
Charges for services	200,629	-	2,335	29,815	98,951	-
Fines and forfeits	-	-	226,952	-	-	-
Other	-	-	8,691	5	-	-
Total receipts	200,629	72,672	237,978	29,820	98,951	36,950
Disbursements:						
General government	190,045	-	-	14,903	-	-
Public safety	-	-	205,987	-	97,325	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	64,905	-	-	-	43,030
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	2,245	-	-
Public safety	-	-	4,570	-	-	-
Health and welfare	-	-	-	-	-	4,789
Culture and recreation	-	-	-	-	-	-
Total disbursements	190,045	64,905	210,557	17,148	97,325	47,819
Excess (deficiency) of receipts over disbursements	10,584	7,767	27,421	12,672	1,626	(10,869)
Other financing sources (uses):						
Transfers in	-	-	1,039	-	-	-
Transfers out	-	-	(1,105)	(16,000)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(66)	(16,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,584	7,767	27,355	(3,328)	1,626	(10,869)
Cash and investment fund balance - beginning	343,653	28,681	370,091	77,383	91,389	12,441
Cash and investment fund balance - ending	<u>\$ 354,237</u>	<u>\$ 36,448</u>	<u>\$ 397,446</u>	<u>\$ 74,055</u>	<u>\$ 93,015</u>	<u>\$ 1,572</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	354,237	36,448	397,446	74,055	93,015	1,572
Total cash and investment assets - ending	<u>\$ 354,237</u>	<u>\$ 36,448</u>	<u>\$ 397,446</u>	<u>\$ 74,055</u>	<u>\$ 93,015</u>	<u>\$ 1,572</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 354,237	\$ -	\$ -	\$ 74,055	\$ -	\$ -
Public safety	-	-	397,446	-	93,015	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	36,448	-	-	-	1,572
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 354,237</u>	<u>\$ 36,448</u>	<u>\$ 397,446</u>	<u>\$ 74,055</u>	<u>\$ 93,015</u>	<u>\$ 1,572</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, 2009
 (Continued)

	Surveyor Cornerstone Perpetual	Sheriff Continuing Education	Jury Pay	Park Donation	Court Services Donation	Transfer and Recycling
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	25,384	-	-	-	-	7,932
Fines and forfeits	-	-	29,320	-	-	-
Other	-	-	-	4,404	-	-
Total receipts	25,384	-	29,320	4,404	-	7,932
Disbursements:						
General government	40,527	-	25,001	-	101	-
Public safety	-	5,650	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	41,500
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	4,386	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	5,441	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	45,968	5,650	25,001	4,386	101	41,500
Excess (deficiency) of receipts over disbursements	(20,584)	(5,650)	4,319	18	(101)	(33,568)
Other financing sources (uses):						
Transfers in	-	11,374	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	73	-	-	-	-	-
Total other financing sources (uses)	73	11,374	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,511)	5,724	4,319	18	(101)	(33,568)
Cash and investment fund balance - beginning	225,355	17,452	63,837	3,756	284	97,612
Cash and investment fund balance - ending	<u>\$ 204,844</u>	<u>\$ 23,176</u>	<u>\$ 68,156</u>	<u>\$ 3,774</u>	<u>\$ 183</u>	<u>\$ 64,044</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	204,844	23,176	68,156	3,774	183	64,044
Total cash and investment assets - ending	<u>\$ 204,844</u>	<u>\$ 23,176</u>	<u>\$ 68,156</u>	<u>\$ 3,774</u>	<u>\$ 183</u>	<u>\$ 64,044</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 204,844	\$ -	\$ 68,156	\$ -	\$ 183	\$ -
Public safety	-	23,176	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	64,044
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	3,774	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 204,844</u>	<u>\$ 23,176</u>	<u>\$ 68,156</u>	<u>\$ 3,774</u>	<u>\$ 183</u>	<u>\$ 64,044</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, 2009
 (Continued)

	Ag Test Plot Donation	Extension Donation	FG Restoration Donation	WIC Peer Enhancement	WIC B	WIC
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	65,000	2,348,652	24,845
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,647	-	5,500	-	-	-
Total receipts	1,647	-	5,500	65,000	2,348,652	24,845
Disbursements:						
General government	7,300	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	59,877	2,035,490	161,779
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	2,075	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	9,466	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	7,300	-	2,075	59,877	2,044,956	161,779
Excess (deficiency) of receipts over disbursements	(5,653)	-	3,425	5,123	303,696	(136,934)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(424)	(13,106)	-
Other receipts	-	-	-	-	313	-
Total other financing sources (uses)	-	-	-	(424)	(12,793)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,653)	-	3,425	4,699	290,903	(136,934)
Cash and investment fund balance - beginning	12,323	600	10,731	(4,699)	(290,903)	-
Cash and investment fund balance - ending	<u>\$ 6,670</u>	<u>\$ 600</u>	<u>\$ 14,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136,934)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	6,670	600	14,156	-	-	(136,934)
Total cash and investment assets - ending	<u>\$ 6,670</u>	<u>\$ 600</u>	<u>\$ 14,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136,934)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 6,670	\$ 600	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	(136,934)
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	14,156	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,670</u>	<u>\$ 600</u>	<u>\$ 14,156</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136,934)</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, 2009
 (Continued)

	Voting Equipment Reimbursement	Family Court Grant	Superior 3 Conference Scholarship	Coalition SIG B	JAG Tobacco Free Partnership	Court Interpreter Grant B
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,293	46,496	4,229	16,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	1,293	46,496	4,229	16,500
Disbursements:						
General government	173	1,250	1,293	-	-	4,449
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	58,120	3,774	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	12,000	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	12,173	1,250	1,293	58,120	3,774	4,449
Excess (deficiency) of receipts over disbursements	(12,173)	(1,250)	-	(11,624)	455	12,051
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	(12,173)	(1,250)	-	(11,624)	455	12,051
Cash and investment fund balance - beginning	17,886	1,439	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 5,713</u>	<u>\$ 189</u>	<u>\$ -</u>	<u>\$ (11,624)</u>	<u>\$ 455</u>	<u>\$ 12,051</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	5,713	189	-	(11,624)	455	12,051
Total cash and investment assets - ending	<u>\$ 5,713</u>	<u>\$ 189</u>	<u>\$ -</u>	<u>\$ (11,624)</u>	<u>\$ 455</u>	<u>\$ 12,051</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 5,713	\$ 189	\$ -	\$ -	\$ -	\$ 12,051
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	(11,624)	455	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 5,713</u>	<u>\$ 189</u>	<u>\$ -</u>	<u>\$ (11,624)</u>	<u>\$ 455</u>	<u>\$ 12,051</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, 2009
 (Continued)

	Family Court Grant B	Drug Court Grant	Watershed Management Grant	Inmate Medical Copay	Sales Disclosure	Infraction Diversion
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	40,000	5,580	146,767	-	-	-
Charges for services	-	-	-	11,741	31,765	1,380
Fines and forfeits	-	-	-	-	-	171,736
Other	-	-	-	-	10	-
Total receipts	40,000	5,580	146,767	11,741	31,775	173,116
Disbursements:						
General government	15,585	-	142,455	-	23,837	-
Public safety	-	-	-	-	-	56,516
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	5,127	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	15,585	5,127	142,455	-	23,837	56,516
Excess (deficiency) of receipts over disbursements	24,415	453	4,312	11,741	7,938	116,600
Other financing sources (uses):						
Transfers in	-	-	-	-	-	313
Transfers out	-	-	-	-	-	(4,548)
Other receipts	-	-	-	-	-	497
Total other financing sources (uses)	-	-	-	-	-	(3,738)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,415	453	4,312	11,741	7,938	112,862
Cash and investment fund balance - beginning	-	-	(4,812)	22,170	38,023	155,099
Cash and investment fund balance - ending	\$ 24,415	\$ 453	\$ (500)	\$ 33,911	\$ 45,961	\$ 267,961
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	24,415	453	(500)	33,911	45,961	267,961
Total cash and investment assets - ending	\$ 24,415	\$ 453	\$ (500)	\$ 33,911	\$ 45,961	\$ 267,961
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 24,415	\$ -	\$ (500)	\$ -	\$ 45,961	\$ -
Public safety	-	-	-	33,911	-	267,961
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	453	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 24,415	\$ 453	\$ (500)	\$ 33,911	\$ 45,961	\$ 267,961

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, 2009
 (Continued)

	North Central Health Grant	Superior 3 Re-Entry Grant	CASA VOCA Grant	CASA VOCA Grant B	Tipco Hazmat	Flood Buyout
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,004	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	75,002	-	-	-	-	3,343
Total receipts	75,002	3,004	-	-	-	3,343
Disbursements:						
General government	-	15,031	-	-	-	-
Public safety	-	-	-	-	13,198	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	73,517	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	73,517	15,031	-	-	13,198	-
Excess (deficiency) of receipts over disbursements	1,485	(12,027)	-	-	(13,198)	3,343
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	19,219	-
Total other financing sources (uses)	-	-	-	-	19,219	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,485	(12,027)	-	-	6,021	3,343
Cash and investment fund balance - beginning	65,438	-	104	1,331	9,068	(10,673)
Cash and investment fund balance - ending	<u>\$ 66,923</u>	<u>\$ (12,027)</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 15,089</u>	<u>\$ (7,330)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	66,923	(12,027)	104	1,331	15,089	(7,330)
Total cash and investment assets - ending	<u>\$ 66,923</u>	<u>\$ (12,027)</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 15,089</u>	<u>\$ (7,330)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ (12,027)	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	15,089	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	66,923	-	104	1,331	-	(7,330)
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 66,923</u>	<u>\$ (12,027)</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 15,089</u>	<u>\$ (7,330)</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, 2009
 (Continued)

	Tobacco Settlement	JAIBG Juvenile Alternative Grant	CASA	Sheriff Bryne Grant	Court Improvement Project	Alcohol Crash Team Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	60,311	-	81,003	60,000	3,506	57,067
Charges for services	56,006	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	4,980	-	-	-	-	-
Total receipts	121,297	-	81,003	60,000	3,506	57,067
Disbursements:						
General government	-	-	-	-	2,253	-
Public safety	-	-	-	-	-	66,046
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	105,098	-	90,322	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	3,872	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	108,970	-	90,322	-	2,253	66,046
Excess (deficiency) of receipts over disbursements	12,327	-	(9,319)	60,000	1,253	(8,979)
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	12,327	-	(9,319)	60,000	1,253	(8,979)
Cash and investment fund balance - beginning	55,331	(3,133)	42,761	-	(1,253)	2,870
Cash and investment fund balance - ending	<u>\$ 67,658</u>	<u>\$ (3,133)</u>	<u>\$ 33,442</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ (6,109)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	67,658	(3,133)	33,442	60,000	-	(6,109)
Total cash and investment assets - ending	<u>\$ 67,658</u>	<u>\$ (3,133)</u>	<u>\$ 33,442</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ (6,109)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	(3,133)	-	60,000	-	(6,109)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	67,658	-	33,442	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 67,658</u>	<u>\$ (3,133)</u>	<u>\$ 33,442</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ (6,109)</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, 2009
 (Continued)

	Psic Radio Grant TEMA	Court Tech Improvement	Adolescent Substance Abuse 2	Adolescent Substance Abuse	Children's Advocacy Grant	JAIBG Show Cap Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	139,678	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	50	-
Other	-	-	-	-	-	-
Total receipts	139,678	-	-	-	50	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	139,678	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	139,678	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	50	-
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	-	-	-	-	50	-
Cash and investment fund balance - beginning	-	23	2,713	463	434	(12,518)
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>	<u>\$ 463</u>	<u>\$ 484</u>	<u>\$ (12,518)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	23	2,713	463	484	(12,518)
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>	<u>\$ 463</u>	<u>\$ 484</u>	<u>\$ (12,518)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ (12,518)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	2,713	463	484	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>	<u>\$ 463</u>	<u>\$ 484</u>	<u>\$ (12,518)</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, 2009
 (Continued)

	Hazmat Team Capability	Levy Excess	Sheriff Equipment B	IDHS Web GIS	District 4 Interoperable Communication Equipment	District 4 Administrator Grant - TEMA
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	38,788	-	8,971	8,794	456,894	15,068
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	38,788	-	8,971	8,794	456,894	15,068
Disbursements:						
General government	-	-	-	14,894	-	-
Public safety	-	-	-	-	36,375	17,259
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	38,788	-	8,971	-	510,217	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	38,788	-	8,971	14,894	546,592	17,259
Excess (deficiency) of receipts over disbursements	-	-	-	(6,100)	(89,698)	(2,191)
Other financing sources (uses):						
Transfers in	-	4,338,182	-	-	-	-
Transfers out	-	(4,338,182)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(6,100)	(89,698)	(2,191)
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,100)</u>	<u>\$ (89,698)</u>	<u>\$ (2,191)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	(6,100)	(89,698)	(2,191)
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,100)</u>	<u>\$ (89,698)</u>	<u>\$ (2,191)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ (6,100)	\$ -	\$ -
Public safety	-	-	-	-	(89,698)	(2,191)
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>\$ -</u>	<u>\$ (6,100)</u>	<u>\$ (89,698)</u>	<u>\$ (2,191)</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, 2009
 (Continued)

	H1N1 Grant	H1N1 Phase III Grant	MRC-CBA Grant	Superior 3 Near Serious Habitual Offender (SHO)	Saturday School Grant B	Superior 3 Juvenile Records
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	79,865	88,328	5,000	6,300	-	13,265
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	79,865	88,328	5,000	6,300	-	13,265
Disbursements:						
General government	-	-	-	15,240	1,284	6,997
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	42,309	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	10,144	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	52,453	-	-	15,240	1,284	6,997
Excess (deficiency) of receipts over disbursements	27,412	88,328	5,000	(8,940)	(1,284)	6,268
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(3,316)	-	-	-	-	-
Other receipts	-	-	-	-	-	2,403
Total other financing sources (uses)	(3,316)	-	-	-	-	2,403
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,096	88,328	5,000	(8,940)	(1,284)	8,671
Cash and investment fund balance - beginning	-	-	-	-	-	(8,671)
Cash and investment fund balance - ending	\$ 24,096	\$ 88,328	\$ 5,000	\$ (8,940)	\$ (1,284)	\$ -
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	24,096	88,328	5,000	(8,940)	(1,284)	-
Total cash and investment assets - ending	\$ 24,096	\$ 88,328	\$ 5,000	\$ (8,940)	\$ (1,284)	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ (8,940)	\$ (1,284)	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	24,096	88,328	5,000	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 24,096	\$ 88,328	\$ 5,000	\$ (8,940)	\$ (1,284)	\$ -

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, 2009
 (Continued)

	Adult Protective Services	ID Security Protection	Children's Psychiatric Residential Treatment	Public Defender User Fee	Race and Gender Fairness Grant	COIT Special 3 Month Reserve
Receipts:						
Taxes	\$ -	\$ -	\$ 6,881	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,500	-	-	-	-	-
Charges for services	98,593	-	-	15,317	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	923	-	-	-	-
Total receipts	102,093	923	6,881	15,317	-	-
Disbursements:						
General government	-	3,945	-	-	7,686	-
Public safety	-	-	-	18,251	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	99,185	-	244,287	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	99,185	3,945	244,287	18,251	7,686	-
Excess (deficiency) of receipts over disbursements	2,908	(3,022)	(237,406)	(2,934)	(7,686)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	500,000
Transfers out	-	-	(308,561)	-	-	-
Other receipts	-	53,768	-	-	-	-
Total other financing sources (uses)	-	53,768	(308,561)	-	-	500,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,908	50,746	(545,967)	(2,934)	(7,686)	500,000
Cash and investment fund balance - beginning	38,912	133,532	545,967	13,960	9,177	1,221,241
Cash and investment fund balance - ending	<u>\$ 41,820</u>	<u>\$ 184,278</u>	<u>\$ -</u>	<u>\$ 11,026</u>	<u>\$ 1,491</u>	<u>\$ 1,721,241</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	41,820	184,278	-	11,026	1,491	1,721,241
Total cash and investment assets - ending	<u>\$ 41,820</u>	<u>\$ 184,278</u>	<u>\$ -</u>	<u>\$ 11,026</u>	<u>\$ 1,491</u>	<u>\$ 1,721,241</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 184,278	\$ -	\$ -	\$ 1,491	\$ 1,721,241
Public safety	-	-	-	11,026	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	41,820	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 41,820</u>	<u>\$ 184,278</u>	<u>\$ -</u>	<u>\$ 11,026</u>	<u>\$ 1,491</u>	<u>\$ 1,721,241</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, 2009
 (Continued)

	MPO Conference Grant	Court Improvement FY08	Villa Donation	Sheriff Donation	Cary Home Donation	CASA Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,227	18,527	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,450	-	-	-	-	-
Other	9,597	-	250	25	21,280	5,844
Total receipts	26,274	18,527	250	25	21,280	5,844
Disbursements:						
General government	26,012	22,017	250	-	-	-
Public safety	-	-	-	1,991	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	23,885	5,844
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	26,012	22,017	250	1,991	23,885	5,844
Excess (deficiency) of receipts over disbursements	262	(3,490)	-	(1,966)	(2,605)	-
Other financing sources (uses):						
Transfers in	250	-	-	-	-	790
Transfers out	-	-	-	-	(790)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	250	-	-	-	(790)	790
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	512	(3,490)	-	(1,966)	(3,395)	790
Cash and investment fund balance - beginning	-	-	-	3,746	7,238	(6)
Cash and investment fund balance - ending	<u>\$ 512</u>	<u>\$ (3,490)</u>	<u>\$ -</u>	<u>\$ 1,780</u>	<u>\$ 3,843</u>	<u>\$ 784</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	512	(3,490)	-	1,780	3,843	784
Total cash and investment assets - ending	<u>\$ 512</u>	<u>\$ (3,490)</u>	<u>\$ -</u>	<u>\$ 1,780</u>	<u>\$ 3,843</u>	<u>\$ 784</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 512	\$ (3,490)	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	1,780	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,843	784
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 512</u>	<u>\$ (3,490)</u>	<u>\$ -</u>	<u>\$ 1,780</u>	<u>\$ 3,843</u>	<u>\$ 784</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, 2009
 (Continued)

	WIC Donations	Dust Control Program	False Alarm Fee	TEMA ACAMS Grant	Late Surrender Fees	Family Counseling
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	12,500	-	-
Charges for services	-	-	1,800	-	-	19,251
Fines and forfeits	-	-	-	-	-	-
Other	660	6,264	-	-	-	-
Total receipts	660	6,264	1,800	12,500	-	19,251
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	16,165	-	-
Highways and streets	-	6,264	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	83	-	-	-	-	8,718
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	83	6,264	-	16,165	-	8,718
Excess (deficiency) of receipts over disbursements	577	-	1,800	(3,665)	-	10,533
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	577	-	1,800	(3,665)	-	10,533
Cash and investment fund balance - beginning	1,740	-	12,174	-	41,338	61
Cash and investment fund balance - ending	<u>\$ 2,317</u>	<u>\$ -</u>	<u>\$ 13,974</u>	<u>\$ (3,665)</u>	<u>\$ 41,338</u>	<u>\$ 10,594</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,317	-	13,974	(3,665)	41,338	10,594
Total cash and investment assets - ending	<u>\$ 2,317</u>	<u>\$ -</u>	<u>\$ 13,974</u>	<u>\$ (3,665)</u>	<u>\$ 41,338</u>	<u>\$ 10,594</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 41,338	\$ -
Public safety	-	-	13,974	(3,665)	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,317	-	-	-	-	10,594
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,317</u>	<u>\$ -</u>	<u>\$ 13,974</u>	<u>\$ (3,665)</u>	<u>\$ 41,338</u>	<u>\$ 10,594</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, 2009
 (Continued)

	Battle Ground Fence	Electronic Data Submission	Access Fees MITS	Hazardous Waste	EDIT Reserve Fund	F Lake Detention
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	12,602	6,036	5,693	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	126	-	-	-	-	703
Total receipts	12,728	6,036	5,693	-	-	703
Disbursements:						
General government	-	-	5,900	-	-	9,648
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	1,013	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,013	-	5,900	-	-	9,648
Excess (deficiency) of receipts over disbursements	11,715	6,036	(207)	-	-	(8,945)
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	11,715	6,036	(207)	-	-	(8,945)
Cash and investment fund balance - beginning	11,798	8,063	748	1,652	1,204,143	123,695
Cash and investment fund balance - ending	<u>\$ 23,513</u>	<u>\$ 14,099</u>	<u>\$ 541</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>	<u>\$ 114,750</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	23,513	14,099	541	1,652	1,204,143	114,750
Total cash and investment assets - ending	<u>\$ 23,513</u>	<u>\$ 14,099</u>	<u>\$ 541</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>	<u>\$ 114,750</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 14,099	\$ 541	\$ -	\$ -	\$ 114,750
Public safety	-	-	-	1,652	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	1,204,143	-
Culture and recreation	23,513	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 23,513</u>	<u>\$ 14,099</u>	<u>\$ 541</u>	<u>\$ 1,652</u>	<u>\$ 1,204,143</u>	<u>\$ 114,750</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, 2009
 (Continued)

	Engineering Review	Berlovitz Detention	Phase II Stormwater	Federal Drug Seizure	Federal Drug Forfeitures	Non-Drug Forfeiture
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	10,550	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	67,436	-	-	-	-	-
Fines and forfeits	-	19,500	83,206	-	5,761	-
Other	-	191	22,457	-	-	-
Total receipts	67,436	19,691	116,213	-	5,761	-
Disbursements:						
General government	68,967	14,363	255,288	-	29,040	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	5,441	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	68,967	14,363	260,729	-	29,040	-
Excess (deficiency) of receipts over disbursements	(1,531)	5,328	(144,516)	-	(23,279)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	4,548	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	4,548	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,531)	5,328	(144,516)	-	(18,731)	-
Cash and investment fund balance - beginning	51,595	41,766	2,973,783	3,923	24,491	1,631
Cash and investment fund balance - ending	<u>\$ 50,064</u>	<u>\$ 47,094</u>	<u>\$ 2,829,267</u>	<u>\$ 3,923</u>	<u>\$ 5,760</u>	<u>\$ 1,631</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	50,064	47,094	2,829,267	3,923	5,760	1,631
Total cash and investment assets - ending	<u>\$ 50,064</u>	<u>\$ 47,094</u>	<u>\$ 2,829,267</u>	<u>\$ 3,923</u>	<u>\$ 5,760</u>	<u>\$ 1,631</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 50,064	\$ 47,094	\$ 2,829,267	\$ 3,923	\$ 5,760	\$ 1,631
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 50,064</u>	<u>\$ 47,094</u>	<u>\$ 2,829,267</u>	<u>\$ 3,923</u>	<u>\$ 5,760</u>	<u>\$ 1,631</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, 2009
 (Continued)

	Traffic Fine Late Fee	Revenue Bonds	Wabash River Hydrology	Traffic Area Plan	Wireless E-911	Juvenile Drug Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	9,512	-	-
Charges for services	-	-	-	-	480,489	1,359
Fines and forfeits	-	-	-	-	-	-
Other	-	-	250,248	-	450	-
Total receipts	-	-	250,248	9,512	480,939	1,359
Disbursements:						
General government	-	-	246,000	-	198,704	-
Public safety	-	-	-	9,511	-	5,800
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	246,000	9,511	198,704	5,800
Excess (deficiency) of receipts over disbursements	-	-	4,248	1	282,235	(4,441)
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	-	-	4,248	1	282,235	(4,441)
Cash and investment fund balance - beginning	-	507,465	242	679	-	7,119
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 507,465</u>	<u>\$ 4,490</u>	<u>\$ 680</u>	<u>\$ 282,235</u>	<u>\$ 2,678</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	507,465	4,490	680	282,235	2,678
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 507,465</u>	<u>\$ 4,490</u>	<u>\$ 680</u>	<u>\$ 282,235</u>	<u>\$ 2,678</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 507,465	\$ 4,490	\$ -	\$ 282,235	\$ -
Public safety	-	-	-	680	-	2,678
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>\$ 507,465</u>	<u>\$ 4,490</u>	<u>\$ 680</u>	<u>\$ 282,235</u>	<u>\$ 2,678</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, 2009
 (Continued)

	Community Correction Juvenile Grant B	Alternative Dispute Resolution	Title IV-AEA	Substance Abuse/MH	Violence In Community	Drug Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	140,927	-	-	-	-	-
Charges for services	-	-	-	515,010	210,695	-
Fines and forfeits	-	13,420	-	-	-	7,524
Other	-	-	-	70	91	-
Total receipts	140,927	13,420	-	515,080	210,786	7,524
Disbursements:						
General government	-	14,342	-	-	-	-
Public safety	121,442	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	31,900	610,630	230,280	1,827
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	500	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	121,442	14,342	31,900	611,130	230,280	1,827
Excess (deficiency) of receipts over disbursements	19,485	(922)	(31,900)	(96,050)	(19,494)	5,697
Other financing sources (uses):						
Transfers in	-	-	-	20,000	-	-
Transfers out	(352)	-	-	-	(10,000)	(10,000)
Other receipts	-	-	-	752	96	-
Total other financing sources (uses)	(352)	-	-	20,752	(9,904)	(10,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,133	(922)	(31,900)	(75,298)	(29,398)	(4,303)
Cash and investment fund balance - beginning	1,155	17,375	31,900	97,405	35,985	8,395
Cash and investment fund balance - ending	<u>\$ 20,288</u>	<u>\$ 16,453</u>	<u>\$ -</u>	<u>\$ 22,107</u>	<u>\$ 6,587</u>	<u>\$ 4,092</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	20,288	16,453	-	22,107	6,587	4,092
Total cash and investment assets - ending	<u>\$ 20,288</u>	<u>\$ 16,453</u>	<u>\$ -</u>	<u>\$ 22,107</u>	<u>\$ 6,587</u>	<u>\$ 4,092</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 16,453	\$ -	\$ -	\$ -	\$ -
Public safety	20,288	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	22,107	6,587	4,092
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 20,288</u>	<u>\$ 16,453</u>	<u>\$ -</u>	<u>\$ 22,107</u>	<u>\$ 6,587</u>	<u>\$ 4,092</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, 2009
 (Continued)

	Tobacco Cessation	Wabash River Parkway	Great Lakes Fund	AFDC- Welfare Planning Council	Fed Adoptive Forfeitures	Sheriff Service Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	171,043	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	87,463
Other	-	-	3,196	-	-	-
Total receipts	-	171,043	3,196	-	-	87,463
Disbursements:						
General government	-	100,000	-	-	-	-
Public safety	-	-	-	-	-	98,880
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	100,000	-	-	-	98,880
Excess (deficiency) of receipts over disbursements	-	71,043	3,196	-	-	(11,417)
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	-	71,043	3,196	-	-	(11,417)
Cash and investment fund balance - beginning	304	82,403	526,109	4,213	24,135	148,971
Cash and investment fund balance - ending	<u>\$ 304</u>	<u>\$ 153,446</u>	<u>\$ 529,305</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 137,554</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	304	153,446	529,305	4,213	24,135	137,554
Total cash and investment assets - ending	<u>\$ 304</u>	<u>\$ 153,446</u>	<u>\$ 529,305</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 137,554</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 153,446	\$ 529,305	\$ -	\$ -	\$ -
Public safety	-	-	-	-	24,135	137,554
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>\$ 153,446</u>	<u>\$ 529,305</u>	<u>\$ 4,213</u>	<u>\$ 24,135</u>	<u>\$ 137,554</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, 2009
 (Continued)

	Focus Program	Sub Abuse Education B [™]	JAMS Grants	Drug Free Communities	New Directions	TB Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,200	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,200	-	-	-	-	-
Disbursements:						
General government	1,222	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,222	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(22)	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(1)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(1)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22)	(1)	-	-	-	-
Cash and investment fund balance - beginning	3,755	1	1,182	844	(19,694)	4,398
Cash and investment fund balance - ending	<u>\$ 3,733</u>	<u>\$ -</u>	<u>\$ 1,182</u>	<u>\$ 844</u>	<u>\$ (19,694)</u>	<u>\$ 4,398</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	3,733	-	1,182	844	(19,694)	4,398
Total cash and investment assets - ending	<u>\$ 3,733</u>	<u>\$ -</u>	<u>\$ 1,182</u>	<u>\$ 844</u>	<u>\$ (19,694)</u>	<u>\$ 4,398</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 3,733	\$ -	\$ 1,182	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	844	(19,694)	4,398
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 3,733</u>	<u>\$ -</u>	<u>\$ 1,182</u>	<u>\$ 844</u>	<u>\$ (19,694)</u>	<u>\$ 4,398</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, 2009
 (Continued)

	Medical Reserve Corps	Community Corrections Grant-SAFTIP	Emergency Preparedness	CASA JFC Grant	CASA CAPTA Grant	Community Corrections State Work Release
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	16,036	-	15,000	-
Charges for services	-	-	-	-	-	52,350
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	16,036	-	15,000	52,350
Disbursements:						
General government	-	-	-	-	-	-
Public safety	883	-	9,028	-	-	7,250
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	25,925	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	5,903	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	883	-	14,931	-	25,925	7,250
Excess (deficiency) of receipts over disbursements	(883)	-	1,105	-	(10,925)	45,100
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(1,105)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(1,105)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(883)	-	-	-	(10,925)	45,100
Cash and investment fund balance - beginning	7,802	837	-	1,111	14,668	-
Cash and investment fund balance - ending	<u>\$ 6,919</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 3,743</u>	<u>\$ 45,100</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	6,919	837	-	1,111	3,743	45,100
Total cash and investment assets - ending	<u>\$ 6,919</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 3,743</u>	<u>\$ 45,100</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,100
Public safety	6,919	837	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,111	3,743	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,919</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ 3,743</u>	<u>\$ 45,100</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, 2009
 (Continued)

	DTF Coalition Grant	Recycled Product Purchasing	IN Law Enforcement Assistance Grant	Healthy Children Grant	Healthy Youth Development	Community Corrections - Juvenile Grant A
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	13,103	-	10,193	-	104,336
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	6,603	-	-	-	-
Total receipts	-	19,706	-	10,193	-	104,336
Disbursements:						
General government	-	-	-	-	-	-
Public safety	1,509	-	-	-	-	126,917
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	10,193	7,560	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	19,706	-	-	-	-
Total disbursements	1,509	19,706	-	10,193	7,560	126,917
Excess (deficiency) of receipts over disbursements	(1,509)	-	-	-	(7,560)	(22,581)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,359)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(6,359)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,509)	-	-	-	(7,560)	(28,940)
Cash and investment fund balance - beginning	1,509	-	(5,909)	-	7,560	28,992
Cash and investment fund balance - ending	\$ -	\$ -	\$ (5,909)	\$ -	\$ -	\$ 52
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	(5,909)	-	-	52
Total cash and investment assets - ending	\$ -	\$ -	\$ (5,909)	\$ -	\$ -	\$ 52
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	(5,909)	-	-	52
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ -	\$ (5,909)	\$ -	\$ -	\$ 52

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, 2009
 (Continued)

	Superior 3 Intensive Substance Abuse	Juvenile Alternative Coalition Grant	Superior 6 Drug Court Grant	Court Services UDS Grant	Forensic Diversion Participant	Forensic Drug Court Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,400	-
Fines and forfeits	-	-	-	-	-	-
Other	-	3,761	-	-	-	16,000
Total receipts	-	3,761	-	-	1,400	16,000
Disbursements:						
General government	-	-	866	10	227	2,847
Public safety	1,787	5,818	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,787	5,818	866	10	227	2,847
Excess (deficiency) of receipts over disbursements	(1,787)	(2,057)	(866)	(10)	1,173	13,153
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(553)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(553)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,787)	(2,057)	(1,419)	(10)	1,173	13,153
Cash and investment fund balance - beginning	1,787	2,057	1,424	10	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 1,173</u>	<u>\$ 13,153</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	5	-	1,173	13,153
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 1,173</u>	<u>\$ 13,153</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 5	\$ -	\$ 1,173	\$ 13,153
Public safety	-	-	-	-	-	-
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>\$ 5</u>	<u>\$ -</u>	<u>\$ 1,173</u>	<u>\$ 13,153</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, 2009
 (Continued)

	Assessor IAAO Training Grant	Superior 3 Juvenile Incentives	Alternative Substance Abuse DF Coalition	Project Safe Neighbor C	Project Safe Neighbor B	Project Safe Neighborhood
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	5,000	-	24,999	27,192	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	4,000	-	-	-
Total receipts	-	5,000	4,000	24,999	27,192	-
Disbursements:						
General government	729	5,000	1,943	-	-	-
Public safety	-	-	-	16,474	27,192	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	729	5,000	1,943	16,474	27,192	-
Excess (deficiency) of receipts over disbursements	(729)	-	2,057	8,525	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,352)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(1,352)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(729)	-	2,057	8,525	-	(1,352)
Cash and investment fund balance - beginning	-	-	-	(8,525)	-	1,352
Cash and investment fund balance - ending	<u>\$ (729)</u>	<u>\$ -</u>	<u>\$ 2,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	(729)	-	2,057	-	-	-
Total cash and investment assets - ending	<u>\$ (729)</u>	<u>\$ -</u>	<u>\$ 2,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ (729)	\$ -	\$ 2,057	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (729)</u>	<u>\$ -</u>	<u>\$ 2,057</u>	<u>\$ -</u>	<u>\$ -</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, 2009
 (Continued)

	Sheriff SIA Equipment Grant	Sheriff Equipment Grant	Project Lifesaver - Mcallister	District 4 Training and Ex FY05	District 4 Training and Ex FY07	Energy Efficiency Conservation BG
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	999	-	60,122	842	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,800	-	16,200	-	-	-
Total receipts	2,800	999	16,200	60,122	842	-
Disbursements:						
General government	-	-	-	-	-	2,000
Public safety	-	-	-	58,314	842	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	999	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	999	-	58,314	842	2,000
Excess (deficiency) of receipts over disbursements	2,800	-	16,200	1,808	-	(2,000)
Other financing sources (uses):						
Transfers in	-	-	-	1,919	-	-
Transfers out	-	-	-	(1,100)	-	-
Other receipts	-	-	-	69	-	-
Total other financing sources (uses)	-	-	-	888	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,800	-	16,200	2,696	-	(2,000)
Cash and investment fund balance - beginning	-	-	-	(2,696)	-	-
Cash and investment fund balance - ending	\$ 2,800	\$ -	\$ 16,200	\$ -	\$ -	\$ (2,000)
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,800	-	16,200	-	-	(2,000)
Total cash and investment assets - ending	\$ 2,800	\$ -	\$ 16,200	\$ -	\$ -	\$ (2,000)
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)
Public safety	2,800	-	16,200	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 2,800	\$ -	\$ 16,200	\$ -	\$ -	\$ (2,000)

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, 2009
 (Continued)

	Community Emergency Response Team	TEMA SHSP	TEMA SHSP B	Local Emergency Planning	ODP 2003 Part 1	ODP '04
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	339	-	138,276	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	339	-	138,276	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	50	-	31,291	16,231	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	99,314	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	50	-	130,605	16,231	-	-
Excess (deficiency) of receipts over disbursements	289	-	7,671	(16,231)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(1,918)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(1,918)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	289	-	5,753	(16,231)	-	-
Cash and investment fund balance - beginning	(289)	25,421	(5,753)	36,098	-	(35,096)
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 19,867</u>	<u>\$ -</u>	<u>\$ (35,096)</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	25,421	-	19,867	-	(35,096)
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 19,867</u>	<u>\$ -</u>	<u>\$ (35,096)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	25,421	-	19,867	-	(35,096)
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>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 19,867</u>	<u>\$ -</u>	<u>\$ (35,096)</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, 2009
 (Continued)

	Emergency Planning Grant	DFC/SAMHSA Grant	Emergency Response TEMA B	Superior Court 3 Assessment	Cary Home Video Surveillance Grant	Bulletproof Vest Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	4,636	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	3,670	-
Total receipts	-	-	-	4,636	3,670	-
Disbursements:						
General government	-	-	-	1,363	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	6,749	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	3,670	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	6,749	-	1,363	3,670	-
Excess (deficiency) of receipts over disbursements	-	(6,749)	-	3,273	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(2)	-	(4)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(2)	-	(4)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2)	(6,749)	(4)	3,273	-	-
Cash and investment fund balance - beginning	2	-	4	529	-	255
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (6,749)</u>	<u>\$ -</u>	<u>\$ 3,802</u>	<u>\$ -</u>	<u>\$ 255</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	(6,749)	-	3,802	-	255
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ (6,749)</u>	<u>\$ -</u>	<u>\$ 3,802</u>	<u>\$ -</u>	<u>\$ 255</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 3,802	\$ -	\$ -
Public safety	-	-	-	-	-	255
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	(6,749)	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (6,749)</u>	<u>\$ -</u>	<u>\$ 3,802</u>	<u>\$ -</u>	<u>\$ 255</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, 2009
 (Continued)

	SCAAP Grant	Sheriff Bomb Equipment	Speed Limit Project	Highway Safety Program B	Title-V Truancy Mediation	Community Correction Community Transitions
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	129,912	-	-	-	45,355
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	99
Total receipts	-	129,912	-	-	-	45,454
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	44,540	-	-	64,552
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	132,681	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	132,681	44,540	-	-	64,552
Excess (deficiency) of receipts over disbursements	-	(2,769)	(44,540)	-	-	(19,098)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	15,534
Transfers out	-	-	-	-	-	(17,031)
Other receipts	-	-	5,364	-	-	-
Total other financing sources (uses)	-	-	5,364	-	-	(1,497)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,769)	(39,176)	-	-	(20,595)
Cash and investment fund balance - beginning	23,151	-	4,853	1,691	1,605	27,453
Cash and investment fund balance - ending	<u>\$ 23,151</u>	<u>\$ (2,769)</u>	<u>\$ (34,323)</u>	<u>\$ 1,691</u>	<u>\$ 1,605</u>	<u>\$ 6,858</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	23,151	(2,769)	(34,323)	1,691	1,605	6,858
Total cash and investment assets - ending	<u>\$ 23,151</u>	<u>\$ (2,769)</u>	<u>\$ (34,323)</u>	<u>\$ 1,691</u>	<u>\$ 1,605</u>	<u>\$ 6,858</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,605	\$ -
Public safety	23,151	(2,769)	(34,323)	1,691	-	6,858
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 23,151</u>	<u>\$ (2,769)</u>	<u>\$ (34,323)</u>	<u>\$ 1,691</u>	<u>\$ 1,605</u>	<u>\$ 6,858</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, 2009
 (Continued)

	Community Correction Adult Grant	Community Correction Project Income	Community Correction Truancy Mediation	Community Correction Grant Youth Court	Jail Lease Rental	Debt Service Reserve
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,024,598	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	914,551	-	-	-	88,462	-
Charges for services	-	-	24,480	-	-	-
Fines and forfeits	-	2,150,882	-	-	-	-
Other	15	-	-	-	-	-
Total receipts	914,566	2,150,882	24,480	-	1,113,060	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	885,912	2,252,718	18,060	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	550,000	-
Interest	-	-	-	-	543,000	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	97,092	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	885,912	2,349,810	18,060	-	1,093,000	-
Excess (deficiency) of receipts over disbursements	28,654	(198,928)	6,420	-	20,060	-
Other financing sources (uses):						
Transfers in	-	39,807	-	-	-	-
Transfers out	(18,105)	(89,330)	-	-	-	-
Other receipts	75	201	-	-	-	-
Total other financing sources (uses)	(18,030)	(49,322)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,624	(248,250)	6,420	-	20,060	-
Cash and investment fund balance - beginning	104,815	334,151	48,836	4,785	524,267	116,178
Cash and investment fund balance - ending	<u>\$ 115,439</u>	<u>\$ 85,901</u>	<u>\$ 55,256</u>	<u>\$ 4,785</u>	<u>\$ 544,327</u>	<u>\$ 116,178</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	115,439	85,901	55,256	4,785	544,327	116,178
Total cash and investment assets - ending	<u>\$ 115,439</u>	<u>\$ 85,901</u>	<u>\$ 55,256</u>	<u>\$ 4,785</u>	<u>\$ 544,327</u>	<u>\$ 116,178</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	115,439	85,901	55,256	4,785	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	544,327	116,178
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 115,439</u>	<u>\$ 85,901</u>	<u>\$ 55,256</u>	<u>\$ 4,785</u>	<u>\$ 544,327</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, 2009
 (Continued)

	2006 EDIT Refinance	Cumulative Capital Development	Capital Park Fund	General Drain Improvement	Southeast Industrial TIF	Highway Escrow
Receipts:						
Taxes	\$ -	\$ 1,333,423	\$ -	\$ 12,449	\$ 428,512	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	114,825	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	9,768	485	705	3,798	71
Total receipts	-	1,458,016	485	13,154	432,310	71
Disbursements:						
General government	-	1,073,238	-	82,360	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	318	-	-	-	136,670	-
Culture and recreation	-	-	1,760	-	-	-
Debt service:						
Principal	305,000	13,160	-	-	-	-
Interest	189,600	-	-	-	-	-
Capital outlay:						
General government	-	695,312	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	494,918	1,781,710	1,760	82,360	136,670	-
Excess (deficiency) of receipts over disbursements	(494,918)	(323,694)	(1,275)	(69,206)	295,640	71
Other financing sources (uses):						
Transfers in	-	-	-	36,904	-	-
Transfers out	-	(1,658)	-	(240)	-	-
Other receipts	494,600	3,705	-	-	-	-
Total other financing sources (uses)	494,600	2,047	-	36,664	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(318)	(321,647)	(1,275)	(32,542)	295,640	71
Cash and investment fund balance - beginning	5,098	2,257,608	79,860	124,091	247,064	17,890
Cash and investment fund balance - ending	<u>\$ 4,780</u>	<u>\$ 1,935,961</u>	<u>\$ 78,585</u>	<u>\$ 91,549</u>	<u>\$ 542,704</u>	<u>\$ 17,961</u>
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ 4,780	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,935,961	78,585	91,549	542,704	17,961
Total cash and investment assets - ending	<u>\$ 4,780</u>	<u>\$ 1,935,961</u>	<u>\$ 78,585</u>	<u>\$ 91,549</u>	<u>\$ 542,704</u>	<u>\$ 17,961</u>
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	4,780	-	-	-	-	-
Capital outlay	-	1,935,961	78,585	91,549	542,704	17,961
Total cash and investment fund balance - ending	<u>\$ 4,780</u>	<u>\$ 1,935,961</u>	<u>\$ 78,585</u>	<u>\$ 91,549</u>	<u>\$ 542,704</u>	<u>\$ 17,961</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, 2009
 (Continued)

	Project (Revolving)	Excise Surtax	Wheel Tax	Sheriff Commissary	Francis Powers	Totals
Receipts:						
Taxes	\$ 789,149	\$ -	\$ -	\$ -	\$ -	\$ 4,048,574
Special assessments	-	-	130,333	-	-	130,333
Licenses and permits	-	1,082,993	-	-	-	1,132,603
Intergovernmental	-	-	-	-	-	6,217,379
Charges for services	144,169	-	-	533,474	-	4,175,104
Fines and forfeits	-	-	-	-	-	3,114,900
Other	12,442	-	-	-	2,027	532,542
Total receipts	945,760	1,082,993	130,333	533,474	2,027	19,351,435
Disbursements:						
General government	-	-	-	-	-	3,905,974
Public safety	-	-	-	548,653	-	6,360,776
Highways and streets	665,827	1,860,116	100,000	-	-	2,632,207
Sanitation	-	-	-	-	-	41,500
Health and welfare	-	-	-	-	3,303	4,238,217
Economic development	-	-	-	-	-	136,988
Culture and recreation	-	-	-	-	-	9,234
Debt service:						
Principal	-	-	-	-	-	1,112,992
Interest	-	-	-	-	-	775,740
Capital outlay:						
General government	-	-	-	-	-	745,510
Public safety	-	-	-	-	-	1,068,583
Health and welfare	-	-	-	-	-	47,270
Culture and recreation	-	-	-	-	-	19,706
Total disbursements	665,827	1,860,116	100,000	548,653	3,303	21,094,697
Excess (deficiency) of receipts over disbursements	279,933	(777,123)	30,333	(15,179)	(1,276)	(1,743,262)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	5,017,444
Transfers out	(6,870)	-	-	-	-	(4,904,160)
Other receipts	-	-	-	-	-	586,258
Total other financing sources (uses)	(6,870)	-	-	-	-	699,542
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	273,063	(777,123)	30,333	(15,179)	(1,276)	(1,043,720)
Cash and investment fund balance - beginning	3,321,102	1,848,074	24,874	136,294	6,997	23,264,064
Cash and investment fund balance - ending	\$ 3,594,165	\$ 1,070,951	\$ 55,207	\$ 121,115	\$ 5,721	\$ 22,220,344
Cash and Investment Assets - Ending						
Cash with fiscal agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,780
Restricted assets:						
Cash and investments	3,594,165	1,070,951	55,207	121,115	5,721	22,215,564
Total cash and investment assets - ending	\$ 3,594,165	\$ 1,070,951	\$ 55,207	\$ 121,115	\$ 5,721	\$ 22,220,344
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,152,889
Public safety	-	-	-	121,115	-	3,429,996
Highways and streets	-	1,070,951	55,207	-	-	1,126,158
Sanitation	-	-	-	-	-	64,044
Health and welfare	-	-	-	-	5,721	275,461
Economic development	-	-	-	-	-	1,204,143
Culture and recreation	-	-	-	-	-	41,443
Debt service	-	-	-	-	-	665,285
Capital outlay	3,594,165	-	-	-	-	6,260,925
Total cash and investment fund balance - ending	\$ 3,594,165	\$ 1,070,951	\$ 55,207	\$ 121,115	\$ 5,721	\$ 22,220,344

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, 2009

	County Self- Insurance	Officials Self- Ins	Commissioners Self- Ins	Highway Self- Insurance	Sheriff Self- Insurance	Inmate Medical	Flex Benefits	Totals
Operating receipts:								
Charges for services	\$ 6,313,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,892	\$ 6,554,139
Miscellaneous	707,505	2,025	106,929	45,790	223,974	-	1,060	1,087,283
Total operating receipts	<u>7,020,752</u>	<u>2,025</u>	<u>106,929</u>	<u>45,790</u>	<u>223,974</u>	<u>-</u>	<u>241,952</u>	<u>7,641,422</u>
Operating disbursements:								
Insurance claims and expense	7,365,771	1,832	84,052	72,195	47,192	-	363,358	7,934,400
Total operating disbursements	<u>7,365,771</u>	<u>1,832</u>	<u>84,052</u>	<u>72,195</u>	<u>47,192</u>	<u>-</u>	<u>363,358</u>	<u>7,934,400</u>
Excess (deficiency) of receipts over disbursements	<u>(345,019)</u>	<u>193</u>	<u>22,877</u>	<u>(26,405)</u>	<u>176,782</u>	<u>-</u>	<u>(121,406)</u>	<u>(292,978)</u>
Cash and investment fund balance - beginning	<u>222,787</u>	<u>334,271</u>	<u>122,995</u>	<u>227,254</u>	<u>671,246</u>	<u>172,735</u>	<u>213,104</u>	<u>1,964,392</u>
Cash and investment fund balance - ending	<u>\$ (122,232)</u>	<u>\$ 334,464</u>	<u>\$ 145,872</u>	<u>\$ 200,849</u>	<u>\$ 848,028</u>	<u>\$ 172,735</u>	<u>\$ 91,698</u>	<u>\$ 1,671,414</u>
<u>Cash and Investment Assets - December 31</u>								
Restricted assets:								
Cash and investments	<u>\$ (122,232)</u>	<u>\$ 334,464</u>	<u>\$ 145,872</u>	<u>\$ 200,849</u>	<u>\$ 848,028</u>	<u>\$ 172,735</u>	<u>\$ 91,698</u>	<u>\$ 1,671,414</u>
Total cash and investment assets - December 31	<u>\$ (122,232)</u>	<u>\$ 334,464</u>	<u>\$ 145,872</u>	<u>\$ 200,849</u>	<u>\$ 848,028</u>	<u>\$ 172,735</u>	<u>\$ 91,698</u>	<u>\$ 1,671,414</u>
<u>Cash and Investment Fund Balance - December 31</u>								
Restricted for:								
Other purposes	<u>\$ (122,232)</u>	<u>\$ 334,464</u>	<u>\$ 145,872</u>	<u>\$ 200,849</u>	<u>\$ 848,028</u>	<u>\$ 172,735</u>	<u>\$ 91,698</u>	<u>\$ 1,671,414</u>
Total cash and investment fund balance - December 31	<u>\$ (122,232)</u>	<u>\$ 334,464</u>	<u>\$ 145,872</u>	<u>\$ 200,849</u>	<u>\$ 848,028</u>	<u>\$ 172,735</u>	<u>\$ 91,698</u>	<u>\$ 1,671,414</u>

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

	Sheriff's Pension	Sheriff's Benefit	Totals
Additions:			
Contributions:			
Employer	\$ 638,071	\$ 22,673	\$ 660,744
Plan members	103,323	-	103,323
Other receipts	10	672	682
Total contributions	741,404	23,345	764,749
Investment receipts:			
Interest and dividends	258,193	19,590	277,783
Less investment disbursements	(481,101)	(43,558)	(524,659)
Net investment receipts	(222,908)	(23,968)	(246,876)
Total additions	518,496	(623)	517,873
Deductions:			
Benefits	595,300	9,600	604,900
Administrative and general	80,877	19,776	100,653
Total deductions	676,177	29,376	705,553
Deficiency of total additions over total deductions	(157,681)	(29,999)	(187,680)
Cash and investment fund balance - beginning	12,388,555	789,820	13,178,375
Cash and investment fund balance - ending	\$ 12,230,874	\$ 759,821	\$ 12,990,695

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2009

	Congressional School Principal	Francis Powers Trust	Congressional School Interest	EDIT/Landfill Closure	Totals
Additions:					
Investment earnings:					
Interest	\$ -	\$ -	\$ 264	\$ 104,058	\$ 104,322
Total investment earnings	-	-	264	104,058	104,322
Total additions	-	-	264	104,058	104,322
Deductions:					
Administrative and general	-	-	1,740	562,204	563,944
Total deductions	-	-	1,740	562,204	563,944
Deficiency of total additions over total deductions	-	-	(1,476)	(458,146)	(459,622)
Cash and investment fund balance - beginning	43,511	70,000	3,332	7,432,598	7,549,441
Cash and investment fund balance - ending	<u>\$ 43,511</u>	<u>\$ 70,000</u>	<u>\$ 1,856</u>	<u>\$ 6,974,452</u>	<u>\$ 7,089,819</u>

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

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Settlement	Inheritance Tax	Payroll Fund	Special Death Benefits
Additions:							
Agency fund additions	\$ -	\$ -	\$ 286,468	\$ 214,679,801	\$ 3,675,015	\$ 17,285,747	\$ 10,610
Deductions:							
Agency fund deductions	52,525	-	289,543	214,986,027	4,085,560	17,790,132	6,290
Excess (deficiency) of total additions over total deductions	(52,525)	-	(3,075)	(306,226)	(410,545)	(504,385)	4,320
Cash and investment fund balance - beginning	101,920	40	17,187	1,030,945	1,018,146	516,824	1,950
Cash and investment fund balance - ending	<u>\$ 49,395</u>	<u>\$ 40</u>	<u>\$ 14,112</u>	<u>\$ 724,719</u>	<u>\$ 607,601</u>	<u>\$ 12,439</u>	<u>\$ 6,270</u>

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

	Educational Vehicle License	CEDIT	COIT	Mortgage Fee	Child Restraint	Welfare Trust
Additions:						
Agency fund additions	\$ 3,975	\$ 3,029,478	\$ 19,682,904	\$ 18,898	\$ 250	\$ -
Deductions:						
Agency fund deductions	4,125	5,877,616	19,339,623	8,413	75	383
Excess (deficiency) of total additions over total deductions	(150)	(2,848,138)	343,281	10,485	175	(383)
Cash and investment fund balance - beginning	150	3,003,811	3,146,933	2,075	-	383
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 155,673</u>	<u>\$ 3,490,214</u>	<u>\$ 12,560</u>	<u>\$ 175</u>	<u>\$ -</u>

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

	Homestead Credit Refund	HEA 1001 State HSC 2008	Auditors Trust	Deer Creek Levy	Long Term Disability	Park Tax Collections
Additions:						
Agency fund additions	\$ 75,046	\$ 2,662,313	\$ 155,068	\$ 1,092	\$ 84,381	\$ 797
Deductions:						
Agency fund deductions	74,116	2,671,510	113,127	-	67,289	817
Excess (deficiency) of total additions over total deductions	930	(9,197)	41,941	1,092	17,092	(20)
Cash and investment fund balance - beginning	69,640	28,835	91,828	2,252	16,576	72
Cash and investment fund balance - ending	<u>\$ 70,570</u>	<u>\$ 19,638</u>	<u>\$ 133,769</u>	<u>\$ 3,344</u>	<u>\$ 33,668</u>	<u>\$ 52</u>

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

	National Guard	Court Costs	County Wheel Tax	County Surtax	Treasurer Cash	Departmental Cash on Hand
Additions:						
Agency fund additions	\$ -	\$ 50,411	\$ 273,794	\$ 2,280,963	\$ -	\$ -
Deductions:						
Agency fund deductions	-	26,424	262,764	2,188,757	13,600,012	646
Excess (deficiency) of total additions over total deductions	-	23,987	11,030	92,206	(13,600,012)	(646)
Cash and investment fund balance - beginning	449	7,193	2,461	51,880	52,278,691	1,422
Cash and investment fund balance - ending	<u>\$ 449</u>	<u>\$ 31,180</u>	<u>\$ 13,491</u>	<u>\$ 144,086</u>	<u>\$ 38,678,679</u>	<u>\$ 776</u>

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

	Clerk Trust	Tyler CLT Retention	Innkeepers Tax HEA 1250	Inmate Trust	County Home Resident Trust	Totals
Additions:						
Agency fund additions	\$ 132,759	\$ 11,058	\$ 1,658,906	\$ 784,931.22	\$ 137,862	\$ 266,982,527
Deductions:						
Agency fund deductions	-	-	2,237,549	778,972.22	148,783	284,611,078
Excess (deficiency) of total additions over total deductions	132,759	11,058	(578,643)	5,959	(10,921)	(17,628,551)
Cash and investment fund balance - beginning	2,164,190	-	2,693,354	20,360	78,553	66,348,120
Cash and investment fund balance - ending	<u>\$ 2,296,949</u>	<u>\$ 11,058</u>	<u>\$ 2,114,711</u>	<u>\$ 26,319</u>	<u>\$ 67,632</u>	<u>\$ 48,719,569</u>

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

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

General infrastructure assets (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	\$ 34,565,662
Infrastructure	235,028,697
Buildings	50,078,443
Improvements other than buildings	534,730
Machinery and equipment	19,713,309
Construction in progress	<u>14,523,922</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 354,444,763</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail	\$ 10,645,000	\$ 580,000
Highway graders	728,092	65,574
E-911 radio system	1,064,108	287,896
Treasurer equipment	65,800	19,740
Bonds payable:		
Revenue bonds:		
Parking garage	<u>4,510,000</u>	<u>497,200</u>
Total governmental activities debt	<u>\$ 17,013,000</u>	<u>\$ 1,450,410</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 Treasurer
County Sheriff
County Highway Department

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF 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, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

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

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

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

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

STATE BOARD OF ACCOUNTS

June 8, 2010

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) WIC Program WIC Breastfeeding Peer Counselor	10.557	WIC 178-1 WPCG 178-8	\$ 2,373,497 <u>66,581</u>
Total for federal grantor agency			<u>2,440,078</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communication Grant Program	11.555	C44P-9-319A	<u>139,678</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06JB115	<u>18,264</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	2009-JF-FX-0025/08JF018	<u>6,300</u>
Title V - Delinquency Prevention Program	16.548	08JF009	<u>10,193</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-DJ-BX-0018/08(A)-DJ-016 2008-DJ-BX-0018/07(A)-DJ-041	3,004 <u>4,636</u>
Pass-Through City of Lafayette Edward Byrne Memorial Justice Assistance Grant Program		2008-DJ-BX-0195	<u>3,933</u>
Total for program			<u>11,573</u>
Pass-Through Indiana Criminal Justice Institute Anti-Gang Initiative	16.744	08-GPN-001 08-AGN-006	27,192 <u>24,999</u>
Total for program			<u>52,191</u>
Total for federal grantor agency			<u>98,521</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	EDS A249-09-320008 BR-NBIS 0600(517) DES No. 0600517 STP-9975(025) DES No. 0300593	342,275 15,715 <u>144,169</u>
Total for cluster			<u>502,159</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K4-2008-02-02-07 K8-2009-03-02-07 K4-2010-03-02-09	2,870 57,067 <u>6,109</u>
Total for cluster			<u>66,046</u>
Total for federal grantor agency			<u>568,205</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Water Quality Management Planning	66.454	C9975482-05	<u>146,767</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Direct Grant Help America Vote Act Requirement Payments	90.401		<u>12,173</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	1MRCSG061001-03/m rc0941202	<u>883</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	1H75TP000339-01/H1N1 178-66 1H75TP000339-01/H1N1 178-67	79,865 <u>88,328</u>
Total for program			<u>168,193</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, 2009
(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. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health (continued) Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	U90/CCU517024-07 & 08/BPRS 178-7	<u>16,036</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Child Support			36,950
Prosecutor			562,219
Clerk			47,876
Court			102,997
Incentive			<u>36,950</u>
Total for program			<u>786,992</u>
ARRA - Child Support Enforcement Prosecutor	93.563		<u>36,379</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	FY07/09 CIP-08/11B	3,506
			<u>18,527</u>
Total for program			<u>22,033</u>
Total for federal grantor agency			<u>1,030,516</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-9-734A	<u>129,912</u>
State Homeland Security Program (SHSP)	97.073	C44P-9-435	12,663
		C44P-7-433	11,613
		C44P-8-023A	60,964
		C44P-9-805A	456,894
		C44P-0-062A	<u>15,068</u>
Total for program			<u>557,202</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-380A	999
		C44P-0-004A	12,500
		C44P-9-794A	8,794
		C44P-9-557A	38,788
		C44P-9-194A	<u>5,039</u>
Total for program			<u>66,120</u>
Total for cluster			<u>753,234</u>
Emergency Management Performance Grants	97.042	C44P-9-686A	<u>62,438</u>
Citizen Corps	97.053	C44P-9-457A	<u>339</u>
Total for federal grantor agency			<u>816,011</u>
Total federal awards expended			<u>\$ 5,251,949</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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

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

Program Title	Federal CFDA Number	2009
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	\$ 19,796
Title V - Delinquency Prevention Program	16.548	10,193

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?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.073	State Homeland Security Program

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

FINDING 2009-1, TREASURER'S OFFICE CONTROLS

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 2)

Controls over the receipting, disbursing, recording, and accounting for the financial activities in the Treasurer's office were insufficient in the following ways:

1. Controls for the closing of the Treasurer's electronic cashbook each month and annually were not performed. For five of the twelve months the cashbook was modified after the filing of the Monthly Financial Report (Form 47TR) was completed. Corrected Form 47TRs were not submitted to the auditor and/or the State Board of Accounts.
2. Adjusting/correcting entries to Treasurer's cashbook were not adequately documented or approved.
3. There was no evidence that a reconciliation of the amounts certified to the Auditor for distribution to the Treasurer's cashbook had been performed.
4. The computer system's recording of surplus payments was overridden, posting the payments to advance collections.
5. There is a lack of segregation of duties in the receipting process.
6. There is a lack of audit trails for the receipting process.

The impact of the issues in the Treasurer's office is restricted to Treasurer's cash as maintained in the cashbook.

The amount susceptible to misappropriation would be cash accepted for property tax collections. Another possible misstatement of financial statements could be due to erroneous amounts certified to the Auditor for distribution. The potential impact to the financial statement presentation was not determinable.

We recommend that the Treasurer's office:

1. Follow established procedures for the monthly closing of the cashbook;
2. Have adjusting/correcting entries adequately documented and approved by management;
3. Reconcile amounts certified to the Auditor for distribution should to the cashbook prior to certification and retain evidence of the reconciliation for audit;
4. Establish a policy that the computer system controls should not be over ridden without documented approval by management;
5. Initiate greater segregation of duties or other compensating controls; and
6. Implement manual compensating controls for the lack of audit trails during the receipting process.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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
OFFICE OF THE TREASURER

Robert A. Plantenga
20 North 3rd Street
Lafayette, Indiana 47901-1214

June 8, 2010

State Board of Accounts
Regarding: Corrective Action Plan

2009 was a very difficult year on a number of fronts for the Treasurer's Office. The County installed new tax software in July with final balancing of the conversion done over the couple of months that followed installation. Due to late assessing of property values and calculation of the 2009 property tax amounts, the mailing for the billing of the 2009 taxes occurred October 2, 2009 with the first installment due October 30, 2009 and the second installment due December 11, 2009.

Control Issue #1. Controls for closing the treasurer's electronic cashbook each month and annually were not performed. For five of the twelve months the cashbook was modified after the filing of the Monthly Financial Report (Form 47TR) was completed. Corrected Form 47TRs were not submitted to the auditor and/or the State Board of Accounts.

Response: The procedures for closing the monthly cash book have been recently revised. Once the month has been closed, the Deputy responsible for the cash book sends both an Excel file containing the cash book and a pdf file containing the final day of that particular month will be emailed to the County Treasurer.

Control Issue #2. Adjusting/correcting entries to treasurer's cashbook were not adequately documented or approved.

Response: Adjustments to the cash book, which should be very rare, will be marked as a comment in the cash book Excel file with authorization from either me or the Chief Deputy Treasurer.

Control Issue #3. There was no evidence that a reconciliation of the amounts certified to the Auditor for distribution to the treasurer's cashbook had been performed.

Response: Certified amounts given to the County Auditor will be checked for accuracy with the cash book prior to the certification being handed over. Since the spring Settlement period (51 days from collection) overlapped with the fall collection period, the checking of collections was made difficult along with new reporting on the new tax system.

Control Issue #4: The computer system's recording of surplus payments was overridden, posting the payments to advance collections.

Response: Approval by me or Chief Deputy Treasurer will be given prior to transfer of surplus to advance collections.

Control Issue #5: There is a lack of segregation of duties in the receipting process.

Response: The receipting of monies collected by the county is performed by all Treasurer Staff members. In 2007, a reduction in staff reduced the cashiers to just one. Due to budget constraints, that will not change in the foreseeable future.

Control Issue #6: There is a lack of audit trail for the receipting process.

Response: The audit trail for receipting is controlled more by the tax software and not decision of the Treasurer's Office. Our tax vendor, Manatron, has this software in a majority of counties in Indiana and quick fixes are difficult. We will correspond with Manatron on this issue.


Robert A. Plantenga
Treasurer


John Knochel
Board of Commissioners, President


Andy Gutwein
County Council, President

TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2010, with Jennifer Weston, Auditor, and John Knochel, President of the Board of County Commissioners.