

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

ANNUAL FINANCIAL REPORT

2010

TIPPECANOE COUNTY, INDIANA



FILED
08/05/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer Weston	01-01-07 to 12-31-14
Treasurer	Robert A. Plantenga	01-01-09 to 12-31-12
President of the Board of County Commissioners	John Knochel David S. Byers	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Andrew S. Gutwein	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF 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, 2010, 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, 2010, 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 16, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

The 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 16, 2011



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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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 16, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, 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 16, 2011

TIPPECANOE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2010

<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	\$ 32,395,881	\$ 1,483,681	\$ 499,041	\$ -	\$ (30,431,254)	\$ (30,431,254)
Public safety	19,348,980	8,545,545	2,127,392	-	(8,964,015)	(8,964,015)
Highways and streets	13,353,934	-	3,083,750	845,855	(9,489,903)	(9,489,903)
Sanitation	41,500	9,703	-	-	(31,797)	(31,797)
Health and welfare	7,754,379	2,920,692	4,028,181	-	(805,506)	(805,506)
Economic development	3,752,971	-	-	-	(3,752,971)	(3,752,971)
Culture and recreation	1,051,809	182,452	-	-	(869,357)	(869,357)
Urban redevelopment and housing	1,696	-	-	-	(1,696)	(1,696)
Principal and interest on indebtedness	1,966,341	-	-	-	(1,594,700)	(1,594,700)
Total primary governmental activities	<u>79,667,491</u>	<u>13,142,073</u>	<u>9,738,364</u>	<u>845,855</u>	<u>(55,941,199)</u>	<u>(55,941,199)</u>
General receipts:						
Property taxes						31,955,499
Income taxes						15,274,872
Intergovernmental						5,836,384
Other local sources						1,821,909
Grants and contributions not restricted to specific programs						106,873
Investment earnings						778,499
Transfers						(1)
Total general receipts and transfers						<u>55,774,035</u>
Change in net assets						(167,164)
Net assets - beginning						<u>66,617,324</u>
Net assets - ending						<u>\$ 66,450,160</u>
 <u>Assets</u>						
Cash and investments						\$ 4,992,450
Restricted assets:						
Cash and investments						<u>61,457,710</u>
Total assets						<u>\$ 66,450,160</u>
 <u>Net Assets</u>						
Restricted for:						
General government						\$ 19,788,934
Public safety						4,763,023
Highways and streets						1,608,616
Sanitation						32,248
Health and welfare						(63,621)
Economic development						15,679,133
Culture and recreation						27,930
Debt service						646,816
Capital outlay						18,974,631
Unrestricted						<u>4,992,450</u>
Total net assets						<u>\$ 66,450,160</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, 2010

	General Fund	Local Road and Street	Economic Development Income Tax	County Highway	Rainy Day Fund	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 32,300,317	\$ -	\$ 5,817,949	\$ -	\$ 1,448,266	\$ 2,320,970	\$ 5,435,033	\$ 47,322,535
Licenses and permits	239,279	-	-	15,279	-	-	36,800	291,358
Intergovernmental	4,304,484	845,855	-	3,082,136	-	203,981	7,984,147	16,420,603
Charges for services	5,433,344	-	-	189	-	29,627	3,626,017	9,089,177
Fines and forfeits	743,790	-	-	-	-	-	3,017,748	3,761,538
Other	468,839	126,481	49,801	29,104	-	81,035	221,951	977,211
Total receipts	43,490,053	972,336	5,867,750	3,126,708	1,448,266	2,635,613	20,321,696	77,862,422
Disbursements:								
General government	24,482,350	-	-	-	-	-	6,734,756	31,217,106
Public safety	12,992,973	-	-	-	-	-	5,753,429	18,746,402
Highways and streets	-	1,008,453	-	3,845,828	-	880,298	105,986	5,840,565
Sanitation	-	-	-	-	-	-	41,500	41,500
Health and welfare	3,340,392	-	-	-	-	-	4,291,507	7,631,899
Economic development	-	-	2,913,982	-	-	-	302,234	3,216,216
Culture and recreation	1,045,946	-	-	-	-	-	5,863	1,051,809
Urban redevelopment and housing	-	-	-	-	-	-	1,696	1,696
Debt service:								
Principal	-	22,250	-	-	-	-	1,171,049	1,193,299
Interest	-	43,324	-	-	-	-	729,718	773,042
Capital outlay:								
General government	2,687	-	-	-	-	-	603,139	605,826
Public safety	-	-	-	-	-	-	602,578	602,578
Highways and streets	-	741,514	-	357,161	-	6,414,694	-	7,513,369
Health and welfare	19,134	-	-	-	-	-	103,346	122,480
Economic development	-	-	536,755	-	-	-	-	536,755
Total disbursements	41,883,482	1,815,541	3,450,737	4,202,989	-	7,294,992	20,446,801	79,094,542
Excess (deficiency) of receipts over disbursements	1,606,571	(843,205)	2,417,013	(1,076,281)	1,448,266	(4,659,379)	(125,105)	(1,232,120)
Other financing sources:								
Transfers in	56,832	-	10,475	143	-	-	398,361	465,811
Transfers out	(66,510)	-	(7,330)	(721)	-	-	(391,250)	(465,811)
Other receipts	61,519	2,126	1,390	4,230	-	5,509	761,754	836,528
Total other financing sources	51,841	2,126	4,535	3,652	-	5,509	768,865	836,528
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,658,412	(841,079)	2,421,548	(1,072,629)	1,448,266	(4,653,870)	643,760	(395,592)
Cash and investment fund balance - beginning	1,247,915	2,163,775	12,053,442	1,108,133	9,567,572	16,717,162	22,087,910	64,945,909
Cash and investment fund balance - ending	\$ 2,906,327	\$ 1,322,696	\$ 14,474,990	\$ 35,504	\$ 11,015,838	\$ 12,063,292	\$ 22,731,670	64,550,317
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.								
								1,899,843
Net assets of governmental activities								\$ 66,450,160
Cash and Investment Assets - Ending								
Cash and investments	\$ 2,906,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,086,123	\$ 4,992,450
Restricted assets:								
Cash and investments	-	1,322,696	14,474,990	35,504	11,015,838	12,063,292	20,645,547	59,557,867
Total cash and investment assets - Ending	\$ 2,906,327	\$ 1,322,696	\$ 14,474,990	\$ 35,504	\$ 11,015,838	\$ 12,063,292	\$ 22,731,670	\$ 64,550,317
Cash and Investment Fund Balance - Ending								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ 11,015,838	\$ -	\$ 8,174,686	\$ 19,190,524
Public safety	-	-	-	-	-	-	3,712,006	3,712,006
Highways and streets	-	1,322,696	-	35,504	-	-	-	1,358,200
Sanitation	-	-	-	-	-	-	32,248	32,248
Health and welfare	-	-	-	-	-	-	(63,621)	(63,621)
Economic development	-	-	14,474,990	-	-	-	1,204,143	15,679,133
Culture and recreation	-	-	-	-	-	-	27,930	27,930
Debt service	-	-	-	-	-	-	646,816	646,816
Capital Outlay	-	-	-	-	-	12,063,292	6,911,339	18,974,631
Unrestricted	2,906,327	-	-	-	-	-	2,086,123	4,992,450
Total cash and investment fund balance - Ending	\$ 2,906,327	\$ 1,322,696	\$ 14,474,990	\$ 35,504	\$ 11,015,838	\$ 12,063,292	\$ 22,731,670	\$ 64,550,317

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

TIPPECANOE COUNTY
 COMBINING SCHEDULE 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, 2010

	<u>Internal Service Funds</u>
Operating receipts:	
Charges for services	\$ 8,241,242
Miscellaneous	<u>801,908</u>
Total operating receipts	<u>9,043,150</u>
Operating disbursements:	
Cost of sales and services	205,283
Insurance claims and expense	8,608,908
Miscellaneous	<u>531</u>
Total operating disbursements	<u>8,814,722</u>
Excess of receipts over disbursements	<u>228,428</u>
Cash and investment fund balance - beginning	<u>\$ 1,671,415</u>
Cash and investment fund balance - ending	<u>\$ 1,899,843</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	
Restricted assets:	
Cash and investments	<u>1,899,843</u>
Total cash and investment assets - December 31	<u>1,899,843</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>1,899,843</u>
Total cash and investment fund balance - December 31	<u>1,899,843</u>

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

TIPPECANOE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2010

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 693,537	\$ -	
Plan members	99,300	-	
Other	711	-	
	<u>793,548</u>	<u>-</u>	
Total contributions			
Investment earnings:			
Investment Income	291,966	94,791	
Gain on Investments	339,364	-	
	<u>631,330</u>	<u>94,791</u>	
Net investment earnings			
Total additions	<u>1,424,878</u>	<u>94,791</u>	
Deductions:			
Benefits	581,632	-	
Refunds of contributions	13,667	-	
Administrative and general	132,072	443,910	
	<u>727,371</u>	<u>443,910</u>	
Total deductions			
Excess (deficiency) of total additions over total deductions	697,507	(349,119)	
Cash and investment fund balance - beginning	<u>12,990,695</u>	<u>7,095,539</u>	
Cash and investment fund balance - ending	<u>\$ 13,688,202</u>	<u>\$ 6,746,420</u>	<u>\$ 16,478,201</u>

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, 2010, the Southeast Industrial TIF Fund has \$1,476,780 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, 2010, the TIF County's Southeast Fund had \$2,180,025 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 purchase, 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. As of December 31, 2010 the City of West Lafayette has reimbursed the County \$644,484 for costs incurred for this project. The County is to fund its portion of this project from the project revolving 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 Tippecanoe County Redevelopment Commission.

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

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.

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. 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.

6. Equity Classification

Government-Wide Statements

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, 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	2010
WIC B Grant	\$ 212,015
TEMA SHSP 2009 Grant	61,975
ODP '04 Grant	35,096
Speed Limit Project	34,324
WIC Peer Enhancement Grant	30,330
New Directions	19,694
Superior 3 Re-entry "B" Grant	18,034
Restorative Justice ICJI Grant	16,550
IFSSA Adult Protective Services "B"	13,578
JAIBG Show Cap Grant	12,518
Internet Crimes Against Children "B" Grant	12,402
Saturday School Grant "B"	10,694
Internet Crimes Against Children Grant "A"	9,842
Coalition SIG	9,363
Probation Pregnancy Supervisor ICJI Grant	9,167
Internet Crimes Against Children Grant "C"	8,470
Project Safe Neighborhood "B" Grant	7,665
Sup 3 JDAI ICJI Grant	7,551
DFC/SAMHSA Grant	7,301
Substance Abuse/MH	7,144
Health Dept Immunization Grant	6,261
IN Law Enforcement Assistance Grant	5,909
CASA VOCA 10/11 Grant	4,687
Court Improvement Project Grant	4,663
Fatal Alcohol Crash Team Grant	4,495
District 4 / AHIMT Conference Grant	3,000
Court Improvement Project Grant	2,698
Big Tent Conference Grant	1,983
Superior 3 NCJFCJ Grant	1,800
IJC Training IV-D Magistrate Grant	1,737
Court Services Forensic Drug Court Grant	1,500
Emergency Preparedness B Grant	1,066
Court Services Change Companies Grant	1,000
2008 SHSP Exercise Grant	375
NCJFCJ Membership Grant	146

Cash and investment deficits in the Substance Abuse/MH 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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, the County had deposit balances in the amount of \$83,401,287.

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

2. Investments

As of December 31, 2010, 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	\$ 1,200,264
U.S. agencies	655,223
Mutual funds	1,406,392
Corporate bonds	1,517,306
Government sponsored enterprise	145,875
Corporate stock	8,732,002
Total	\$ 13,657,062

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 forms of securities in an investment company or investment trust have a stated final maturity of one day.

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

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

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:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 1,200,264
U.S. agencies	655,223
Mutual funds	1,406,392
Corporate bonds	1,517,306
Government sponsored enterprise	145,875
Corporate stock	8,732,002
Total	\$ 13,657,062

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Interest Rate Risk

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

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-5	More Than 5
U.S. treasuries and securities	\$ 62,298	\$ 730,495	\$ 407,471
U.S. agencies	-	655,223	-
Corporate bonds	149,100	901,809	466,397
Government sponsored enterprise	-	27,216	118,659
Totals	\$ 211,398	\$ 2,314,743	\$ 992,527

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	\$ 27,216
AA	Aa	150,412	-
AA	A	86,435	-
A	A	-	-
A	Aa	98,938	-
A	A	649,958	-
A	Abb	143,537	-
BBB	Baa	254,882	-
BB	Ba	-	-
B	B	-	-
CCC	Caa	-	-
Unrated	Unrated	92,608	118,659
Totals		\$ 1,517,306	\$ 145,875

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

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

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

The assets of the portfolio shall be diversified among various classes of investments. The assets will generally 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 had no investments that were exposed to concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk. As of December 31, 2010, 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, 2010, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2010</u>
General Fund	Economic Development Income Tax	\$ 6,547
	Other Governmental Funds	59,866
	County Highway	37
County Highway	General Fund	721
Economic Development Income Tax	Other Governmental Funds	7,330
Other Governmental Funds	General Fund	56,157
	County Highway	106
	Economic Development Income Tax	3,928
	Other Governmental Funds	331,165

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

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

The risks of 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.

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.

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 Fund, 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.

The County has chosen to establish a risk financing fund for risks associated with Error and Omission Coverage. The risk financing fund is accounted for in the Public Official's Self-Insurance Fund and Commissioner's Self-Insurance Fund, 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.

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 2010 totaled \$1,097,500.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Subsequent Events

Courthouse Window Renovation

Resolution 2011-05-CM dated February 7, 2011, amended the Economic Development Income Tax Plan to include Project 70, renovation of the courthouse windows. The cost of replacing wood, filling voids, insulating window channels, caulking, and other restoration was estimated to be \$1,700,000. The County anticipates using existing EDIT revenues.

On February 21, 2011, the Commissioners received and opened bids on the courthouse window replacement and restoration project. On April 4, 2011, the Commissioners awarded the bid to Innovative Construction Services Inc. in the amount of \$922,500.

D. Report on Prior Subsequent Event

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 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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County may ultimately have been 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 could 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 was conceivably believed to range between zero and \$145,000 depending on the fair market value of the property and the amounts allowed as improvements to the property.

On June 25, 2010, the facility was substantially destroyed by fire and has since been demolished in the interest of public safety. A letter dated August 10, 2010 from the Office of the Lieutenant Governor of the State of Indiana to Tippecanoe County's legal counsel states the Office of Community and Rural Affairs, in light of the turn of events and after conferring with the United States Department of Housing and Urban Development, waives its repayment demand to Tippecanoe County concerning this CDBG grant.

E. 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, 2010, there were three series of economic development revenue bonds outstanding with an aggregate principal amount payable of \$8,885,000.

F. 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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2010, the County contributed \$5,426 to the plan for current premiums (approximately 7.2% of total premiums). Plan members receiving benefits, contributed \$69,995, or approximately 92.8% of the total premiums, through their required contribution of \$480 per month average for retiree-only coverage and \$1,159 per month average for retiree and spouse coverage.

G. 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 \$1,383,703.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 \$669,283.

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 \$24,284.

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, 2010

	Sheriff Accident Reports	Firearms and Training	Health Department Donations	Parking Garage Maintenance	WIC Peer Enhancement B	Law Enforcement Continuing Education	Clerks Record Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	26,500	-	-	-	-	-
Intergovernmental	-	-	-	-	56,730	-	-
Charges for services	11,547	-	-	-	-	50,789	77,119
Fines and forfeits	-	-	-	113,245	-	-	-
Other	-	-	-	1,605	-	-	-
Total receipts	11,547	26,500	-	114,850	56,730	50,789	77,119
Disbursements:							
General government	-	-	20	117,839	-	-	83,179
Public safety	11,131	10,561	-	-	-	34,196	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	49,338	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	9,717
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	11,131	10,561	20	117,839	49,338	34,196	92,896
Excess (deficiency) of receipts over disbursements	416	15,939	(20)	(2,989)	7,392	16,593	(15,777)
Other financing sources (uses):							
Transfers in	-	-	-	35	-	-	-
Transfers out	-	-	-	-	(212)	(6,380)	(436)
Other receipts	-	-	-	-	-	-	750
Total other financing sources (uses)	-	-	-	35	(212)	(6,380)	314
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	416	15,939	(20)	(2,954)	7,180	10,213	(15,463)
Cash and investment fund balance - beginning	12,175	45,979	1,000	313,523	(7,180)	19,384	34,872
Cash and investment fund balance - ending	<u>\$ 12,591</u>	<u>\$ 61,918</u>	<u>\$ 980</u>	<u>\$ 310,569</u>	<u>\$ -</u>	<u>\$ 29,597</u>	<u>\$ 19,409</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	12,591	61,918	980	310,569	-	29,597	19,409
Total cash and investment assets - ending	<u>\$ 12,591</u>	<u>\$ 61,918</u>	<u>\$ 980</u>	<u>\$ 310,569</u>	<u>\$ -</u>	<u>\$ 29,597</u>	<u>\$ 19,409</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 980	\$ 310,569	\$ -	\$ -	\$ 19,409
Public safety	12,591	61,918	-	-	-	29,597	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 12,591</u>	<u>\$ 61,918</u>	<u>\$ 980</u>	<u>\$ 310,569</u>	<u>\$ -</u>	<u>\$ 29,597</u>	<u>\$ 19,409</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, 2010
 (Continued)

	Enhanced Access Fees	Unsafe Building Ordinance	Coalition SIG	E-911	Drug Free Community	Prosecutor Drug Enforce	Drain Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,012
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	37,452	-	-	-	-
Charges for services	1,016	-	-	902,407	-	45,006	-
Fines and forfeits	-	-	-	-	140,015	15,310	2,475
Other	-	-	-	7,146	-	94	12,811
Total receipts	1,016	-	37,452	909,553	140,015	60,410	134,298
Disbursements:							
General government	580	-	-	-	-	-	106,728
Public safety	-	19,564	-	498,904	154,925	53,837	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	46,815	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	252,954	-	-	-
Interest	-	-	-	35,018	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	24,220	-	1,766	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	580	19,564	46,815	811,096	154,925	55,603	106,728
Excess (deficiency) of receipts over disbursements	436	(19,564)	(9,363)	98,457	(14,910)	4,807	27,570
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	820
Transfers out	-	-	(42)	-	-	(12,814)	(46,741)
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(42)	-	-	(12,814)	(45,921)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	436	(19,564)	(9,405)	98,457	(14,910)	(8,007)	(18,351)
Cash and investment fund balance - beginning	5,948	28,608	42	1,414,046	85,522	53,874	1,177,407
Cash and investment fund balance - ending	<u>\$ 6,384</u>	<u>\$ 9,044</u>	<u>\$ (9,363)</u>	<u>\$ 1,512,503</u>	<u>\$ 70,612</u>	<u>\$ 45,867</u>	<u>\$ 1,159,056</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	6,384	9,044	(9,363)	1,512,503	70,612	45,867	1,159,056
Total cash and investment assets - ending	<u>\$ 6,384</u>	<u>\$ 9,044</u>	<u>\$ (9,363)</u>	<u>\$ 1,512,503</u>	<u>\$ 70,612</u>	<u>\$ 45,867</u>	<u>\$ 1,159,056</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 6,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159,056
Public safety	-	9,044	-	1,512,503	70,612	45,867	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	(9,363)	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 6,384</u>	<u>\$ 9,044</u>	<u>\$ (9,363)</u>	<u>\$ 1,512,503</u>	<u>\$ 70,612</u>	<u>\$ 45,867</u>	<u>\$ 1,159,056</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, 2010
 (Continued)

	Reassessment	Iv-D Prosecutor Incentive	Juvenile Probation User	Probation User Fees-Adult	Recorder Record Perpetuation	Local Health Maintenance
Receipts:						
Taxes	\$ 295,839	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	27,392	70,701	-	-	-	72,672
Charges for services	-	-	87,439	338,763	166,164	-
Fines and forfeits	-	-	-	-	-	-
Other	499	-	-	-	-	-
Total receipts	323,730	70,701	87,439	338,763	166,164	72,672
Disbursements:						
General government	461,584	-	-	-	207,113	-
Public safety	-	-	394,312	177,089	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	71,678	-	-	-	72,369
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	20,695	-	-	-	365
Total disbursements	461,584	92,373	394,312	177,089	207,113	72,734
Excess (deficiency) of receipts over disbursements	(137,854)	(21,672)	(306,873)	161,674	(40,949)	(62)
Other financing sources (uses):						
Transfers in	360	-	171,984	-	-	-
Transfers out	(2,236)	-	-	(130,000)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(1,876)	-	171,984	(130,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(139,730)	(21,672)	(134,889)	31,674	(40,949)	(62)
Cash and investment fund balance - beginning	290,441	21,983	162,420	199,970	354,237	36,448
Cash and investment fund balance - ending	\$ 150,711	\$ 311	\$ 27,531	\$ 231,644	\$ 313,288	\$ 36,386
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	150,711	311	27,531	231,644	313,288	36,386
Total cash and investment assets - ending	\$ 150,711	\$ 311	\$ 27,531	\$ 231,644	\$ 313,288	\$ 36,386
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 150,711	\$ -	\$ -	\$ -	\$ 313,288	\$ -
Public safety	-	-	27,531	231,644	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	311	-	-	-	36,386
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 150,711	\$ 311	\$ 27,531	\$ 231,644	\$ 313,288	\$ 36,386

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, 2010
 (Continued)

	Pre-Trial Diversion	Plat Book Fund	County Misdemeanant	IV-D Child Support Oct-99	Surveyor Cornerstone Perp	Sheriff Continuing Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	46,993	-	-
Charges for services	3,550	27,965	98,951	-	24,045	-
Fines and forfeits	238,028	-	-	-	-	-
Other	4,452	-	-	-	-	-
Total receipts	246,030	27,965	98,951	46,993	24,045	-
Disbursements:						
General government	-	14,176	-	-	36,523	-
Public safety	197,883	-	78,661	-	-	2,928
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	46,813	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	(1,058)	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	1,684	-	-
Total disbursements	197,883	14,176	78,661	48,497	35,465	2,928
Excess (deficiency) of receipts over disbursements	48,147	13,789	20,290	(1,504)	(11,420)	(2,928)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	6,380
Transfers out	-	(10,000)	-	-	-	-
Other receipts	300	-	-	-	-	-
Total other financing sources (uses)	300	(10,000)	-	-	-	6,380
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	48,447	3,789	20,290	(1,504)	(11,420)	3,452
Cash and investment fund balance - beginning	397,446	74,055	93,015	1,572	204,844	23,176
Cash and investment fund balance - ending	\$ 445,893	\$ 77,844	\$ 113,305	\$ 68	\$ 193,424	\$ 26,628
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	445,893	77,844	113,305	68	193,424	26,628
Total cash and investment assets - ending	\$ 445,893	\$ 77,844	\$ 113,305	\$ 68	\$ 193,424	\$ 26,628
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 77,844	\$ -	\$ -	\$ 193,424	\$ -
Public safety	445,893	-	113,305	-	-	26,628
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	68	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 445,893	\$ 77,844	\$ 113,305	\$ 68	\$ 193,424	\$ 26,628

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, 2010
 (Continued)

	Jury Pay	Park Donation	Court Services Donation	Transfer and Recycling	Ag Test Plot Donation	Extension Donation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	9,703	-	-
Fines and forfeits	29,983	-	-	-	-	-
Other	-	6,384	-	-	-	-
Total receipts	29,983	6,384	-	9,703	-	-
Disbursements:						
General government	30,206	-	-	-	2,869	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	41,500	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	5,863	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	30,206	5,863	-	41,500	2,869	-
Excess (deficiency) of receipts over disbursements	(223)	521	-	(31,797)	(2,869)	-
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	(223)	521	-	(31,797)	(2,869)	-
Cash and investment fund balance - beginning	68,157	3,774	183	64,045	6,671	600
Cash and investment fund balance - ending	<u>\$ 67,934</u>	<u>\$ 4,295</u>	<u>\$ 183</u>	<u>\$ 32,248</u>	<u>\$ 3,802</u>	<u>\$ 600</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	67,934	4,295	183	32,248	3,802	600
Total cash and investment assets - ending	<u>\$ 67,934</u>	<u>\$ 4,295</u>	<u>\$ 183</u>	<u>\$ 32,248</u>	<u>\$ 3,802</u>	<u>\$ 600</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 67,934	\$ -	\$ -	\$ -	\$ 3,802	\$ 600
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	32,248	-	-
Health and welfare	-	-	183	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	4,295	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 67,934</u>	<u>\$ 4,295</u>	<u>\$ 183</u>	<u>\$ 32,248</u>	<u>\$ 3,802</u>	<u>\$ 600</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, 2010
 (Continued)

	FG Restoration Donation	WIC Peer Enhancement	WIC B	WIC	Voting Equipment Reimbursement	Family Court Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	30,033	25,200	2,330,503	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,000	-	-	-	-	-
Total receipts	2,000	30,033	25,200	2,330,503	-	-
Disbursements:						
General government	5,000	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	60,363	237,197	2,198,014	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	2,958	-	-
Total disbursements	5,000	60,363	237,197	2,200,972	-	-
Excess (deficiency) of receipts over disbursements	(3,000)	(30,330)	(211,997)	129,531	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(18)	(6,529)	-	-
Other receipts	-	-	-	13,933	-	-
Total other financing sources (uses)	-	-	(18)	7,404	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,000)	(30,330)	(212,015)	136,935	-	-
Cash and investment fund balance - beginning	14,156	-	-	(136,934)	5,713	189
Cash and investment fund balance - ending	\$ 11,156	\$ (30,330)	\$ (212,015)	\$ 1	\$ 5,713	\$ 189
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	11,156	(30,330)	(212,015)	1	5,713	189
Total cash and investment assets - ending	\$ 11,156	\$ (30,330)	\$ (212,015)	\$ 1	\$ 5,713	\$ 189
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 11,156	\$ -	\$ -	\$ -	\$ 5,713	\$ 189
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	(30,330)	(212,015)	1	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 11,156	\$ (30,330)	\$ (212,015)	\$ 1	\$ 5,713	\$ 189

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, 2010
 (Continued)

	Family Court Grant C	Coalition SIG B	JAG Tobacco Free Partnership	Court Interpreter Grant B	Family Court Grant B	Drug Court Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	24,000	81,368	-	8,750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	24,000	81,368	-	8,750	-	-
Disbursements:						
General government	11,358	-	-	13,981	19,486	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	69,744	455	-	-	454
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	11,358	69,744	455	13,981	19,486	454
Excess (deficiency) of receipts over disbursements	12,642	11,624	(455)	(5,231)	(19,486)	(454)
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	12,642	11,624	(455)	(5,231)	(19,486)	(454)
Cash and investment fund balance - beginning	-	(11,624)	455	12,051	24,415	453
Cash and investment fund balance - ending	<u>\$ 12,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,820</u>	<u>\$ 4,929</u>	<u>\$ (1)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 12,642	\$ -	\$ -	\$ 6,820	\$ 4,929	\$ (1)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 12,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,820</u>	<u>\$ 4,929</u>	<u>\$ (1)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	12,642	-	-	6,820	4,929	(1)
Total cash and investment fund balance - ending	<u>\$ 12,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,820</u>	<u>\$ 4,929</u>	<u>\$ (1)</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, 2010
 (Continued)

	Training IV-D Mag State Grant	Watershed Management Grant	Inmate Medical Copay	Sales Disclosure	Infraction Diversion	North Central Health Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	10,874	29,990	3,468	-
Fines and forfeits	-	-	-	-	167,542	-
Other	-	-	-	-	-	2,500
Total receipts	-	-	10,874	29,990	171,010	2,500
Disbursements:						
General government	-	-	-	49,621	-	-
Public safety	-	-	44	-	65,548	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,174	-	-	-	-	70,791
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	80,234	-
Health and welfare	-	-	-	-	-	-
Total disbursements	2,174	-	44	49,621	145,782	70,791
Excess (deficiency) of receipts over disbursements	(2,174)	-	10,830	(19,631)	25,228	(68,291)
Other financing sources (uses):						
Transfers in	437	500	-	-	-	10,000
Transfers out	-	-	-	(239)	-	-
Other receipts	-	-	-	375	1,823	-
Total other financing sources (uses)	437	500	-	136	1,823	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,737)	500	10,830	(19,495)	27,051	(58,291)
Cash and investment fund balance - beginning	-	(500)	33,911	45,961	267,961	66,923
Cash and investment fund balance - ending	\$ (1,737)	\$ -	\$ 44,741	\$ 26,466	\$ 295,012	\$ 8,632
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (1,737)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	44,741	26,466	295,012	8,632
Total cash and investment assets - ending	\$ (1,737)	\$ -	\$ 44,741	\$ 26,466	\$ 295,012	\$ 8,632
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 26,466	\$ -	\$ -
Public safety	-	-	44,741	-	295,012	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	8,632
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(1,737)	-	-	-	-	-
Total cash and investment fund balance - ending	\$ (1,737)	\$ -	\$ 44,741	\$ 26,466	\$ 295,012	\$ 8,632

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, 2010
 (Continued)

	Superior 3 Re-Entry Grant	CASA VOCA Grant	CASA VOCA Grant B	Tipco Hazmat	Emergency Preparedness C	Restorative Justice Icji Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	31,245	-	-	-	9,435	12,418
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	31,245	-	-	-	9,435	12,418
Disbursements:						
General government	19,218	-	-	-	-	-
Public safety	-	-	-	12,419	-	28,968
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	9,435	-
Health and welfare	-	-	-	-	-	-
Total disbursements	19,218	-	-	12,419	9,435	28,968
Excess (deficiency) of receipts over disbursements	12,027	-	-	(12,419)	-	(16,550)
Other financing sources (uses):						
Transfers in	-	-	-	641	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	9,580	-	-
Total other financing sources (uses)	-	-	-	10,221	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,027	-	-	(2,198)	-	(16,550)
Cash and investment fund balance - beginning	(12,027)	104	1,331	15,088	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 12,890</u>	<u>\$ -</u>	<u>\$ (16,550)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,550)
Restricted assets:						
Cash and investments	-	104	1,331	12,890	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 12,890</u>	<u>\$ -</u>	<u>\$ (16,550)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	12,890	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	104	1,331	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(16,550)
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 1,331</u>	<u>\$ 12,890</u>	<u>\$ -</u>	<u>\$ (16,550)</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, 2010
 (Continued)

	Flood Buyout	Tobacco Settlement	JAIBG Juvenile Alternative Grant	Immunization Grant	Mrc Naccho Grant B	CASA
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	60,311	-	-	-	90,135
Charges for services	-	41,523	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	101,834	-	-	-	90,135
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	106,535	-	6,261	-	118,904
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	3,745	-	-	-	-
Total disbursements	-	110,280	-	6,261	-	118,904
Excess (deficiency) of receipts over disbursements	-	(8,446)	-	(6,261)	-	(28,769)
Other financing sources (uses):						
Transfers in	7,330	-	3,133	-	-	-
Transfers out	-	(10,000)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	7,330	(10,000)	3,133	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,330	(18,446)	3,133	(6,261)	-	(28,769)
Cash and investment fund balance - beginning	(7,330)	67,658	(3,133)	-	-	33,441
Cash and investment fund balance - ending	\$ -	\$ 49,212	\$ -	\$ (6,261)	\$ -	\$ 4,672
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (6,261)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	49,212	-	-	-	4,672
Total cash and investment assets - ending	\$ -	\$ 49,212	\$ -	\$ (6,261)	\$ -	\$ 4,672
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	49,212	-	-	-	4,672
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(6,261)	-	-
Total cash and investment fund balance - ending	\$ -	\$ 49,212	\$ -	\$ (6,261)	\$ -	\$ 4,672

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, 2010
 (Continued)

	Sheriff Bryne Grant	Court Improvement Project	Fatal Alcohol Crash Team Grant	2008 SHSP Exercise Grant	Superior Court 3 Re-Entry Grant B	Court Tech Improvement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,996	57,067	-	16,271	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	2,996	57,067	-	16,271	-
Disbursements:						
General government	-	7,659	-	-	34,305	-
Public safety	34,166	-	55,453	375	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	34,166	7,659	55,453	375	34,305	-
Excess (deficiency) of receipts over disbursements	(34,166)	(4,663)	1,614	(375)	(18,034)	-
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	(34,166)	(4,663)	1,614	(375)	(18,034)	-
Cash and investment fund balance - beginning	60,000	-	(6,109)	-	-	23
Cash and investment fund balance - ending	<u>\$ 25,834</u>	<u>\$ (4,663)</u>	<u>\$ (4,495)</u>	<u>\$ (375)</u>	<u>\$ (18,034)</u>	<u>\$ 23</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 25,834	\$ -	\$ -	\$ (375)	\$ (18,034)	\$ -
Restricted assets:						
Cash and investments	-	(4,663)	(4,495)	-	-	23
Total cash and investment assets - ending	<u>\$ 25,834</u>	<u>\$ (4,663)</u>	<u>\$ (4,495)</u>	<u>\$ (375)</u>	<u>\$ (18,034)</u>	<u>\$ 23</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ (4,663)	\$ -	\$ -	\$ -	\$ 23
Public safety	-	-	(4,495)	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	25,834	-	-	(375)	(18,034)	-
Total cash and investment fund balance - ending	<u>\$ 25,834</u>	<u>\$ (4,663)</u>	<u>\$ (4,495)</u>	<u>\$ (375)</u>	<u>\$ (18,034)</u>	<u>\$ 23</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, 2010
 (Continued)

	Adolescent Substance Abuse 2	Adolescent Substance Abuse	Childrens Advocacy Grant	JAIBG Show Cap Grant	District 4 AHMIT Conference Grant	Levy Excess
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,620
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	619,620
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	3,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3,000)	619,620
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(3,000)	619,620
Cash and investment fund balance - beginning	2,713	463	484	(12,518)	-	-
Cash and investment fund balance - ending	\$ 2,713	\$ 463	\$ 484	\$ (12,518)	\$ (3,000)	\$ 619,620
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (3,000)	\$ 619,620
Restricted assets:						
Cash and investments	2,713	463	484	(12,518)	-	-
Total cash and investment assets - ending	\$ 2,713	\$ 463	\$ 484	\$ (12,518)	\$ (3,000)	\$ 619,620
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ (12,518)	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,713	463	484	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	(3,000)	619,620
Total cash and investment fund balance - ending	\$ 2,713	\$ 463	\$ 484	\$ (12,518)	\$ (3,000)	\$ 619,620

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, 2010
 (Continued)

	Sheriff Equipment B	IDHS Web GIS	District 4 Interoperable Communication Equipment	District 4 Administrator Grant - TEMA	H1N1 Grant	H1N1 Phase III Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	6,100	93,096	34,932	13,726	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	6,100	93,096	34,932	13,726	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	32,740	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	13,902	40,244
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	3,399	-	-	-
Health and welfare	-	-	-	-	24,077	48,083
Total disbursements	-	-	3,399	32,740	37,979	88,327
Excess (deficiency) of receipts over disbursements	-	6,100	89,697	2,192	(24,253)	(88,327)
Other financing sources (uses):						
Transfers in	-	-	-	-	594	-
Transfers out	(1)	-	-	-	(436)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(1)	-	-	-	158	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	6,100	89,697	2,192	(24,095)	(88,327)
Cash and investment fund balance - beginning	1	(6,100)	(89,698)	(2,192)	24,095	88,328
Cash and investment fund balance - ending	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 1
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 1
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 1
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(1)	-	-	1
Total cash and investment fund balance - ending	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 1

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, 2010
 (Continued)

	MRC-CBA Grant	Superior 3 Near Serious Habitual Offender (SHO)	Saturday School Grant B	Superior 3 Juvenile Incentives Grant	ICAC Grant A	ICAC Grant B
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,000	20,750	9,151	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	5,000	20,750	9,151	-	-	-
Disbursements:						
General government	-	11,810	18,561	-	-	-
Public safety	-	-	-	-	2,342	2,402
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	6,527	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	7,500	10,000
Health and welfare	-	-	-	-	-	-
Total disbursements	6,527	11,810	18,561	-	9,842	12,402
Excess (deficiency) of receipts over disbursements	(1,527)	8,940	(9,410)	-	(9,842)	(12,402)
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	(1,527)	8,940	(9,410)	-	(9,842)	(12,402)
Cash and investment fund balance - beginning	5,000	(8,940)	(1,284)	-	-	-
Cash and investment fund balance - ending	\$ 3,473	\$ -	\$ (10,694)	\$ -	\$ (9,842)	\$ (12,402)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3,473	\$ -	\$ (10,694)	\$ -	\$ (9,842)	\$ (12,402)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 3,473	\$ -	\$ (10,694)	\$ -	\$ (9,842)	\$ (12,402)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,473	-	(10,694)	-	(9,842)	(12,402)
Total cash and investment fund balance - ending	\$ 3,473	\$ -	\$ (10,694)	\$ -	\$ (9,842)	\$ (12,402)

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, 2010
 (Continued)

	ICAC Grant C	Adult Protective Services	ID Security Protection	Public Defender User Fee	Race and Gender Fairness Grant	COIT Special 3 Month Reserve
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	58,212	-	21,553	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	1,067	-	-	-
Total receipts	-	58,212	1,067	21,553	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	8,470	-	-	23,999	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	57,383	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	8,470	57,383	-	23,999	-	-
Excess (deficiency) of receipts over disbursements	(8,470)	829	1,067	(2,446)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	49,292	-	-	-
Total other financing sources (uses)	-	-	49,292	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,470)	829	50,359	(2,446)	-	-
Cash and investment fund balance - beginning	-	41,819	184,278	11,025	1,491	1,721,241
Cash and investment fund balance - ending	<u>\$ (8,470)</u>	<u>\$ 42,648</u>	<u>\$ 234,637</u>	<u>\$ 8,579</u>	<u>\$ 1,491</u>	<u>\$ 1,721,241</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (8,470)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	42,648	234,637	8,579	1,491	1,721,241
Total cash and investment assets - ending	<u>\$ (8,470)</u>	<u>\$ 42,648</u>	<u>\$ 234,637</u>	<u>\$ 8,579</u>	<u>\$ 1,491</u>	<u>\$ 1,721,241</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,491	\$ 1,721,241
Public safety	-	42,648	234,637	8,579	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(8,470)	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (8,470)</u>	<u>\$ 42,648</u>	<u>\$ 234,637</u>	<u>\$ 8,579</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, 2010
 (Continued)

	MPO Conference Grant	Court Improvement FY08	Court Improvement Project	HAVA Accessibility Grant	Carroll Rural Transportation Planning Grant	TSC Resource Officer
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	11,473	-	25,000	7,960	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	11,473	-	25,000	7,960	-
Disbursements:						
General government	511	7,983	2,698	22,475	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	1,696	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	511	7,983	2,698	22,475	1,696	-
Excess (deficiency) of receipts over disbursements	(511)	3,490	(2,698)	2,525	6,264	-
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	(511)	3,490	(2,698)	2,525	6,264	-
Cash and investment fund balance - beginning	511	(3,490)	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ (2,698)	\$ 2,525	\$ 6,264	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ (2,698)	\$ 2,525	\$ 6,264	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ (2,698)	\$ 2,525	\$ 6,264	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(2,698)	2,525	6,264	-
Total cash and investment fund balance - ending	\$ -	\$ -	\$ (2,698)	\$ 2,525	\$ 6,264	\$ -

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, 2010
 (Continued)

	Villa Donation	Sheriff Donation	Cary Home Donation	CASA Donations	WIC Donations	Dust Control Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	32,168	-	350	5,986
Total receipts	-	-	32,168	-	350	5,986
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	5,986
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	22,869	-	344	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	22,869	-	344	5,986
Excess (deficiency) of receipts over disbursements	-	-	9,299	-	6	-
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	-	-	9,299	-	6	-
Cash and investment fund balance - beginning	1	1,780	3,843	784	2,317	-
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 1,780</u>	<u>\$ 13,142</u>	<u>\$ 784</u>	<u>\$ 2,323</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1	1,780	13,142	784	2,323	-
Total cash and investment assets - ending	<u>\$ 1</u>	<u>\$ 1,780</u>	<u>\$ 13,142</u>	<u>\$ 784</u>	<u>\$ 2,323</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	1,780	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	1	-	13,142	784	2,323	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 1,780</u>	<u>\$ 13,142</u>	<u>\$ 784</u>	<u>\$ 2,323</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, 2010
 (Continued)

	TEMA 2009 SHSP	TEMA District 4 Exercise: Task Force	Probation Pregnancy Supervision Grant	Sup Superior 3 NCJFCJ Grant	CASA VOCA 10/11 Grant	Emergency Preparedness B
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	396,016	22,048	5,695	-	3,166	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	396,016	22,048	5,695	-	3,166	-
Disbursements:						
General government	-	-	-	2,250	-	-
Public safety	19,136	22,048	-	-	-	1,066
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	14,802	-	7,853	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	438,855	-	-	-	-	-
Health and welfare	-	-	60	-	-	-
Total disbursements	457,991	22,048	14,862	2,250	7,853	1,066
Excess (deficiency) of receipts over disbursements	(61,975)	-	(9,167)	(2,250)	(4,687)	(1,066)
Other financing sources (uses):						
Transfers in	-	-	-	450	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	450	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(61,975)	-	(9,167)	(1,800)	(4,687)	(1,066)
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ (61,975)</u>	<u>\$ -</u>	<u>\$ (9,167)</u>	<u>\$ (1,800)</u>	<u>\$ (4,687)</u>	<u>\$ (1,066)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (61,975)	\$ -	\$ (9,167)	\$ (1,800)	\$ (4,687)	\$ (1,066)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (61,975)</u>	<u>\$ -</u>	<u>\$ (9,167)</u>	<u>\$ (1,800)</u>	<u>\$ (4,687)</u>	<u>\$ (1,066)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(61,975)	-	(9,167)	(1,800)	(4,687)	(1,066)
Total cash and investment fund balance - ending	<u>\$ (61,975)</u>	<u>\$ -</u>	<u>\$ (9,167)</u>	<u>\$ (1,800)</u>	<u>\$ (4,687)</u>	<u>\$ (1,066)</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, 2010
 (Continued)

	Project Safe Neighborhood C	Clerk ARRA	Prosecutor ARRA	County General ARRA	Excise Surtax	Falase Alarm Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	16,430	16,626	64,012	40,281	1,196,203	-
Charges for services	-	-	-	-	-	1,900
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	16,430	16,626	64,012	40,281	1,196,203	1,900
Disbursements:						
General government	-	-	-	-	1,319,234	6,398
Public safety	16,430	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	1,896	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	49,249	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	16,430	-	1,896	-	1,368,483	6,398
Excess (deficiency) of receipts over disbursements	-	16,626	62,116	40,281	(172,280)	(4,498)
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	-	16,626	62,116	40,281	(172,280)	(4,498)
Cash and investment fund balance - beginning	-	-	-	-	1,070,951	13,974
Cash and investment fund balance - ending	\$ -	\$ 16,626	\$ 62,116	\$ 40,281	\$ 898,671	\$ 9,476
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 16,626	\$ 62,116	\$ 40,281	\$ 898,671	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	9,476
Total cash and investment assets - ending	\$ -	\$ 16,626	\$ 62,116	\$ 40,281	\$ 898,671	\$ 9,476
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	9,476
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	16,626	62,116	40,281	898,671	-
Total cash and investment fund balance - ending	\$ -	\$ 16,626	\$ 62,116	\$ 40,281	\$ 898,671	\$ 9,476

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, 2010
 (Continued)

	Substance Abuse Assess Grant	Superior 3 JDAI Grant	TEMA ACAMS Grant	Late Surrender Fees	Family Counseling	Battle Ground Fence
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	161	147,976	-	-	-
Charges for services	-	-	-	-	23,335	-
Fines and forfeits	-	-	-	-	-	-
Other	5,250	-	-	-	-	122
Total receipts	5,250	161	147,976	-	23,335	122
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	144,311	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	1,400	7,712	-	-	9,337	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	1,400	7,712	144,311	-	9,337	-
Excess (deficiency) of receipts over disbursements	3,850	(7,551)	3,665	-	13,998	122
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,850	(7,551)	3,665	-	13,998	122
Cash and investment fund balance - beginning	-	-	(3,665)	41,338	10,595	23,513
Cash and investment fund balance - ending	\$ 3,850	\$ (7,551)	\$ -	\$ 41,338	\$ 24,593	\$ 23,635
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3,850	\$ (7,551)	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	41,338	24,593	23,635
Total cash and investment assets - ending	\$ 3,850	\$ (7,551)	\$ -	\$ 41,338	\$ 24,593	\$ 23,635
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 41,338	\$ -	\$ -
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	24,593	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	23,635
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,850	(7,551)	-	-	-	-
Total cash and investment fund balance - ending	\$ 3,850	\$ (7,551)	\$ -	\$ 41,338	\$ 24,593	\$ 23,635

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, 2010
 (Continued)

	Electronic Data Submission	Access Fees MITS	Hazardous Waste	EDIT Reserve Fund	F Lake Detention	Engineering Review
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	5,185	-	-	-	19,800	43,324
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	684	-
Total receipts	5,185	-	-	-	20,484	43,324
Disbursements:						
General government	-	-	1,299	-	166	58,894
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	1,299	-	166	58,894
Excess (deficiency) of receipts over disbursements	5,185	-	(1,299)	-	20,318	(15,570)
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	5,185	-	(1,299)	-	20,318	(15,570)
Cash and investment fund balance - beginning	14,098	541	1,652	1,204,143	114,750	50,065
Cash and investment fund balance - ending	<u>\$ 19,283</u>	<u>\$ 541</u>	<u>\$ 353</u>	<u>\$ 1,204,143</u>	<u>\$ 135,068</u>	<u>\$ 34,495</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	19,283	541	353	1,204,143	135,068	34,495
Total cash and investment assets - ending	<u>\$ 19,283</u>	<u>\$ 541</u>	<u>\$ 353</u>	<u>\$ 1,204,143</u>	<u>\$ 135,068</u>	<u>\$ 34,495</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 19,283	\$ 541	\$ -	\$ -	\$ 135,068	\$ 34,495
Public safety	-	-	353	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	1,204,143	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 19,283</u>	<u>\$ 541</u>	<u>\$ 353</u>	<u>\$ 1,204,143</u>	<u>\$ 135,068</u>	<u>\$ 34,495</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, 2010
 (Continued)

	Berlovitz Detention	Phase II Stormwater	Federal Drug Seizure	Federal Drug Forfeitures	Non-Drug Forfeiture	Traffic Fine Late Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	9,300	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	10,200	43,736	-	14,425	-	-
Other	271	49,885	-	-	-	-
Total receipts	10,471	102,921	-	14,425	-	-
Disbursements:						
General government	3,699	294,405	-	11,508	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	(1,058)	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	3,699	293,347	-	11,508	-	-
Excess (deficiency) of receipts over disbursements	6,772	(190,426)	-	2,917	-	-
Other financing sources (uses):						
Transfers in	-	-	-	12,814	-	-
Transfers out	-	(500)	-	(5,234)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(500)	-	7,580	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,772	(190,926)	-	10,497	-	-
Cash and investment fund balance - beginning	47,094	2,829,268	3,923	5,761	1,631	-
Cash and investment fund balance - ending	<u>\$ 53,866</u>	<u>\$ 2,638,342</u>	<u>\$ 3,923</u>	<u>\$ 16,258</u>	<u>\$ 1,631</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	53,866	2,638,342	3,923	16,258	1,631	-
Total cash and investment assets - ending	<u>\$ 53,866</u>	<u>\$ 2,638,342</u>	<u>\$ 3,923</u>	<u>\$ 16,258</u>	<u>\$ 1,631</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 53,866	\$ 2,638,342	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	3,923	16,258	1,631	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 53,866</u>	<u>\$ 2,638,342</u>	<u>\$ 3,923</u>	<u>\$ 16,258</u>	<u>\$ 1,631</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, 2010
 (Continued)

	Revenue Bonds	Wabash River Hydrology	Traffic Area Plan	Wireless E-911	Juvenile Drug Court	Community Correction Juvenile Grant B
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,614	-	-	109,610
Charges for services	-	-	-	535,891	325	-
Fines and forfeits	-	-	-	-	-	-
Other	-	33	-	1,861	-	-
Total receipts	-	33	1,614	537,752	325	109,610
Disbursements:						
General government	-	-	-	321,871	-	-
Public safety	-	-	1,933	-	-	125,758
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	1,933	321,871	-	125,758
Excess (deficiency) of receipts over disbursements	-	33	(319)	215,881	325	(16,148)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(2,031)
Other receipts	-	3,368	-	-	-	-
Total other financing sources (uses)	-	3,368	-	-	-	(2,031)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,401	(319)	215,881	325	(18,179)
Cash and investment fund balance - beginning	507,465	4,490	680	282,234	2,677	20,288
Cash and investment fund balance - ending	<u>\$ 507,465</u>	<u>\$ 7,891</u>	<u>\$ 361</u>	<u>\$ 498,115</u>	<u>\$ 3,002</u>	<u>\$ 2,109</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 498,115	\$ -	\$ -
Restricted assets:						
Cash and investments	507,465	7,891	361	-	3,002	2,109
Total cash and investment assets - ending	<u>\$ 507,465</u>	<u>\$ 7,891</u>	<u>\$ 361</u>	<u>\$ 498,115</u>	<u>\$ 3,002</u>	<u>\$ 2,109</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 507,465	\$ 7,891	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	361	-	3,002	2,109
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	498,115	-	-
Total cash and investment fund balance - ending	<u>\$ 507,465</u>	<u>\$ 7,891</u>	<u>\$ 361</u>	<u>\$ 498,115</u>	<u>\$ 3,002</u>	<u>\$ 2,109</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, 2010
 (Continued)

	Alternative Dispute Resolution	Wind Energy Farms	Substance Abuse/MH	Violence In Community	Drug Court	Tobacco Cessation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	1,000	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	475,210	235,952	-	-
Fines and forfeits	15,720	-	-	-	8,876	-
Other	-	-	-	-	-	-
Total receipts	15,720	1,000	475,210	235,952	8,876	-
Disbursements:						
General government	14,779	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	546,958	197,710	2,087	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	828	-	-	-
Total disbursements	14,779	-	547,786	197,710	2,087	-
Excess (deficiency) of receipts over disbursements	941	1,000	(72,576)	38,242	6,789	-
Other financing sources (uses):						
Transfers in	-	-	35,105	-	-	-
Transfers out	-	-	(824)	(32,000)	-	-
Other receipts	-	-	9,044	-	-	-
Total other financing sources (uses)	-	-	43,325	(32,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	941	1,000	(29,251)	6,242	6,789	-
Cash and investment fund balance - beginning	16,454	-	22,107	6,587	4,092	304
Cash and investment fund balance - ending	\$ 17,395	\$ 1,000	\$ (7,144)	\$ 12,829	\$ 10,881	\$ 304
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	17,395	-	(7,144)	12,829	10,881	304
Total cash and investment assets - ending	\$ 17,395	\$ 1,000	\$ (7,144)	\$ 12,829	\$ 10,881	\$ 304
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 17,395	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	10,881	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	(7,144)	12,829	-	304
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	1,000	-	-	-	-
Total cash and investment fund balance - ending	\$ 17,395	\$ 1,000	\$ (7,144)	\$ 12,829	\$ 10,881	\$ 304

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, 2010
 (Continued)

	Wabash River Parkway	Great Lakes Fund	AFDC - Welfare Planning Council	Fed Adoptive Forfeitures	Sheriff Service Fee	Focus Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	700
Fines and forfeits	-	-	-	-	94,789	-
Other	-	2,735	-	-	-	-
Total receipts	-	2,735	-	-	94,789	700
Disbursements:						
General government	179,846	-	-	-	-	2,957
Public safety	-	-	-	-	100,930	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	179,846	-	-	-	100,930	2,957
Excess (deficiency) of receipts over disbursements	(179,846)	2,735	-	-	(6,141)	(2,257)
Other financing sources (uses):						
Transfers in	-	-	-	5,234	-	-
Transfers out	-	-	-	-	-	-
Other receipts	173,652	-	-	-	-	-
Total other financing sources (uses)	173,652	-	-	5,234	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,194)	2,735	-	5,234	(6,141)	(2,257)
Cash and investment fund balance - beginning	153,446	529,306	4,213	24,135	137,554	3,733
Cash and investment fund balance - ending	<u>\$ 147,252</u>	<u>\$ 532,041</u>	<u>\$ 4,213</u>	<u>\$ 29,369</u>	<u>\$ 131,413</u>	<u>\$ 1,476</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	147,252	532,041	4,213	29,369	131,413	1,476
Total cash and investment assets - ending	<u>\$ 147,252</u>	<u>\$ 532,041</u>	<u>\$ 4,213</u>	<u>\$ 29,369</u>	<u>\$ 131,413</u>	<u>\$ 1,476</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 147,252	\$ 532,041	\$ -	\$ -	\$ -	\$ 1,476
Public safety	-	-	-	29,369	131,413	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	4,213	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 147,252</u>	<u>\$ 532,041</u>	<u>\$ 4,213</u>	<u>\$ 29,369</u>	<u>\$ 131,413</u>	<u>\$ 1,476</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, 2010
 (Continued)

	Cary Home Pregnancy Prevention Grant	JAMS Grants	Drug Free Communities	New Directions	TB Grant	Medical Reserve Corps
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	6,916	-	-	-	-	-
Total receipts	6,916	-	-	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	3,312
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	6,916	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	6,916	-	-	-	-	3,312
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(3,312)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(594)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(594)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(3,906)
Cash and investment fund balance - beginning	-	1,182	844	(19,694)	4,398	6,919
Cash and investment fund balance - ending	\$ -	\$ 1,182	\$ 844	\$ (19,694)	\$ 4,398	\$ 3,013
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,182	844	(19,694)	4,398	3,013
Total cash and investment assets - ending	\$ -	\$ 1,182	\$ 844	\$ (19,694)	\$ 4,398	\$ 3,013
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 1,182	\$ 844	\$ (19,694)	\$ -	\$ -
Public safety	-	-	-	-	-	3,013
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	4,398	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ 1,182	\$ 844	\$ (19,694)	\$ 4,398	\$ 3,013

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, 2010
 (Continued)

	Community Corrections Grant-SAFTIP	Court Services Prime DFC Grant	CASA JFC Grant	CASA CAPTA Grant	Community Corrections State Work Release	DTF Coalition Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	40,000	-	-
Charges for services	-	-	-	-	250	-
Fines and forfeits	-	-	-	-	-	-
Other	-	18,100	-	-	-	6,900
Total receipts	-	18,100	-	40,000	250	6,900
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	8,591	6,510
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	15,090	-	16,769	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	15,090	-	16,769	8,591	6,510
Excess (deficiency) of receipts over disbursements	-	3,010	-	23,231	(8,341)	390
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(837)	-	-	-	(5,128)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(837)	-	-	-	(5,128)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(837)	3,010	-	23,231	(13,469)	390
Cash and investment fund balance - beginning	837	-	1,111	3,742	45,100	-
Cash and investment fund balance - ending	\$ -	\$ 3,010	\$ 1,111	\$ 26,973	\$ 31,631	\$ 390
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 3,010	\$ -	\$ -	\$ 31,631	\$ -
Restricted assets:						
Cash and investments	-	-	1,111	26,973	-	390
Total cash and investment assets - ending	\$ -	\$ 3,010	\$ 1,111	\$ 26,973	\$ 31,631	\$ 390
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	390
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	1,111	26,973	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	3,010	-	-	31,631	-
Total cash and investment fund balance - ending	\$ -	\$ 3,010	\$ 1,111	\$ 26,973	\$ 31,631	\$ 390

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, 2010
 (Continued)

	Change Co Scholarship	IN Law Enforcement Assistance Grant	Health Children Grant	Court Services Forensic Drug Court Grant	JAG Grant	Superior 3 Intensive Substance Abuse
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,000	-	-	10,688	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,000	-	-	10,688	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	195
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	1,474	-	-	11,337	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	851	-	-
Total disbursements	1,474	-	-	12,188	-	195
Excess (deficiency) of receipts over disbursements	(474)	-	-	(1,500)	-	(195)
Other financing sources (uses):						
Transfers in	479	-	-	-	-	49
Transfers out	(5)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	474	-	-	-	-	49
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,500)	-	(146)
Cash and investment fund balance - beginning	-	(5,909)	-	-	53	-
Cash and investment fund balance - ending	\$ -	\$ (5,909)	\$ -	\$ (1,500)	\$ 53	\$ (146)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	(5,909)	-	-	53	(146)
Total cash and investment assets - ending	\$ -	\$ (5,909)	\$ -	\$ (1,500)	\$ 53	\$ (146)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	(5,909)	-	-	53	(146)
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(1,500)	-	-
Total cash and investment fund balance - ending	\$ -	\$ (5,909)	\$ -	\$ (1,500)	\$ 53	\$ (146)

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, 2010
 (Continued)

	Juvenile Alternative Coalition Grant	Sup Superior 6 Drug Court Grant	Court Services Change Co lcji	Forensic Diversion Participant	Forensic Drug Court Grant	Assessor IAAO Training Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	2,000	-	-	-	-	360
Total receipts	2,000	-	-	-	-	360
Disbursements:						
General government	-	-	1,345	30	10,053	-
Public safety	654	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	654	-	1,345	30	10,053	-
Excess (deficiency) of receipts over disbursements	1,346	-	(1,345)	(30)	(10,053)	360
Other financing sources (uses):						
Transfers in	-	-	345	-	-	729
Transfers out	-	(5)	-	-	(3,100)	(360)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(5)	345	-	(3,100)	369
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,346	(5)	(1,000)	(30)	(13,153)	729
Cash and investment fund balance - beginning	-	5	-	1,173	13,153	(729)
Cash and investment fund balance - ending	\$ 1,346	\$ -	\$ (1,000)	\$ 1,143	\$ -	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 1,143	\$ -	\$ -
Restricted assets:						
Cash and investments	1,346	-	(1,000)	-	-	-
Total cash and investment assets - ending	\$ 1,346	\$ -	\$ (1,000)	\$ 1,143	\$ -	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ (1,000)	\$ -	\$ -	\$ -
Public safety	1,346	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	1,143	-	-
Total cash and investment fund balance - ending	\$ 1,346	\$ -	\$ (1,000)	\$ 1,143	\$ -	\$ -

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, 2010
 (Continued)

	Superior 3 Juvenile Records	Juvenile Alternative Substance Abuse DF Coalition	County Wheel Tax	Project Safe Neighbor B	Project Safe Neighborhood	Sheriff SIA Equipment Grant
Receipts:						
Taxes	\$ -	\$ -	\$ 92,164	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	92,164	-	25,000	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	2,057	-	7,665	25,000	-
Highways and streets	-	-	100,000	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,800
Health and welfare	-	-	-	-	-	-
Total disbursements	-	2,057	100,000	7,665	25,000	2,800
Excess (deficiency) of receipts over disbursements	-	(2,057)	(7,836)	(7,665)	-	(2,800)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,057)	(7,836)	(7,665)	-	(2,800)
Cash and investment fund balance - beginning	-	2,057	55,207	-	-	2,800
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,371</u>	<u>\$ (7,665)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 47,371	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	(7,665)	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,371</u>	<u>\$ (7,665)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	(7,665)	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	47,371	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,371</u>	<u>\$ (7,665)</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, 2010
 (Continued)

	IFSSA APS Grant	Project Lifesaver - Mcallister	District 4 Training and Ex FY05	District 4 Training and Ex FY07	Energy Efficiency Conservation BG	Project Lifesaver Community
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	484	377,790	-
Charges for services	37,262	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	15,629
Total receipts	37,262	-	-	484	377,790	15,629
Disbursements:						
General government	-	-	-	-	375,603	-
Public safety	50,840	628	-	484	-	15,629
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	50,840	628	-	484	375,603	15,629
Excess (deficiency) of receipts over disbursements	(13,578)	(628)	-	-	2,187	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(187)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(187)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,578)	(628)	-	-	2,000	-
Cash and investment fund balance - beginning	-	16,200	-	-	(2,000)	-
Cash and investment fund balance - ending	<u>\$ (13,578)</u>	<u>\$ 15,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (13,578)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	15,572	-	-	-	-
Total cash and investment assets - ending	<u>\$ (13,578)</u>	<u>\$ 15,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	15,572	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(13,578)	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (13,578)</u>	<u>\$ 15,572</u>	<u>\$ -</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, 2010
 (Continued)

	TEMA SHSP	TEMA SHSP B	Local Emergency Planning	Hospital Planning Grant	ODP '04	DFC Mentoring Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,642	5,912	4,973	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	1,000
Total receipts	-	22,642	5,912	4,973	-	1,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	22,642	8,639	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	4,973	-	126
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	22,642	8,639	4,973	-	126
Excess (deficiency) of receipts over disbursements	-	-	(2,727)	-	-	874
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(641)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(641)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(3,368)	-	-	874
Cash and investment fund balance - beginning	25,421	-	19,867	-	(35,096)	-
Cash and investment fund balance - ending	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 16,499</u>	<u>\$ -</u>	<u>\$ (35,096)</u>	<u>\$ 874</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874
Restricted assets:						
Cash and investments	25,421	-	16,499	-	(35,096)	-
Total cash and investment assets - ending	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 16,499</u>	<u>\$ -</u>	<u>\$ (35,096)</u>	<u>\$ 874</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	25,421	-	16,499	-	(35,096)	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	874
Total cash and investment fund balance - ending	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 16,499</u>	<u>\$ -</u>	<u>\$ (35,096)</u>	<u>\$ 874</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, 2010
 (Continued)

	DFC/SAMHSA Grant	Superior Court 3 Assessment	Big Tent Conference Grant	Bulletproof Vest Grant	SCAAP Grant	Sheriff Bomb Equipment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	145,341	-	-	-	-	7,228
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	145,341	-	-	-	-	7,228
Disbursements:						
General government	-	-	1,983	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	145,893	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	4,459
Health and welfare	-	-	-	-	-	-
Total disbursements	145,893	-	1,983	-	-	4,459
Excess (deficiency) of receipts over disbursements	(552)	-	(1,983)	-	-	2,769
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	(552)	-	(1,983)	-	-	2,769
Cash and investment fund balance - beginning	(6,749)	3,802	-	255	23,151	(2,769)
Cash and investment fund balance - ending	<u>\$ (7,301)</u>	<u>\$ 3,802</u>	<u>\$ (1,983)</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (7,301)	\$ -	\$ (1,983)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	3,802	-	255	23,151	-
Total cash and investment assets - ending	<u>\$ (7,301)</u>	<u>\$ 3,802</u>	<u>\$ (1,983)</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 3,802	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	255	23,151	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>(7,301)</u>	<u>-</u>	<u>(1,983)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ (7,301)</u>	<u>\$ 3,802</u>	<u>\$ (1,983)</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ -</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Speed Limit Project	Highway Safety Program B	Title-V Truancy Mediation	Community Correction Transitions	Community Correction Adult Grant	Community Correction Project Income
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	74,095	1,062,097	19,152
Charges for services	-	-	-	-	-	476
Fines and forfeits	-	-	-	-	-	2,123,404
Other	-	-	-	-	-	30
Total receipts	-	-	-	74,095	1,062,097	2,143,062
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	76,727	1,017,367	2,136,331
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	19,910
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	76,727	1,017,367	2,156,241
Excess (deficiency) of receipts over disbursements	-	-	-	(2,632)	44,730	(13,179)
Other financing sources (uses):						
Transfers in	-	-	-	12,974	38	38,636
Transfers out	-	-	(1,605)	(13,559)	(8,080)	(43,597)
Other receipts	-	-	-	-	14	-
Total other financing sources (uses)	-	-	(1,605)	(585)	(8,028)	(4,961)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,605)	(3,217)	36,702	(18,140)
Cash and investment fund balance - beginning	(34,324)	1,691	1,605	6,860	115,440	85,902
Cash and investment fund balance - ending	<u>\$ (34,324)</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ 152,142</u>	<u>\$ 67,762</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	(34,324)	1,691	-	3,643	152,142	67,762
Total cash and investment assets - ending	<u>\$ (34,324)</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ 152,142</u>	<u>\$ 67,762</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	(34,324)	1,691	-	3,643	152,142	67,762
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (34,324)</u>	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ 152,142</u>	<u>\$ 67,762</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, 2010
 (Continued)

	Community Correction Truancy Mediation	Community Correction Grant Youth Court	Jail Lease Rental	Debt Service Reserve	2006 EDIT Refinance	Cumulative Capital Development
Receipts:						
Taxes	\$ -	\$ -	\$ 988,168	\$ -	\$ -	\$ 1,220,229
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	91,500	-	-	113,063
Charges for services	30,600	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	5,365
Total receipts	30,600	-	1,079,668	-	-	1,338,657
Disbursements:						
General government	-	-	-	-	-	616,049
Public safety	34,629	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	636	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	580,000	-	320,000	18,095
Interest	-	-	517,500	-	177,200	-
Capital outlay:						
General government	-	-	-	-	-	546,289
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	34,629	-	1,097,500	-	497,836	1,180,433
Excess (deficiency) of receipts over disbursements	(4,029)	-	(17,832)	-	(497,836)	158,224
Other financing sources (uses):						
Transfers in	42,553	-	-	-	-	-
Transfers out	(41,274)	(4,785)	-	-	-	-
Other receipts	-	-	-	-	497,200	2,338
Total other financing sources (uses)	1,279	(4,785)	-	-	497,200	2,338
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,750)	(4,785)	(17,832)	-	(636)	160,562
Cash and investment fund balance - beginning	55,257	4,785	544,326	116,178	4,780	1,935,960
Cash and investment fund balance - ending	<u>\$ 52,507</u>	<u>\$ -</u>	<u>\$ 526,494</u>	<u>\$ 116,178</u>	<u>\$ 4,144</u>	<u>\$ 2,096,522</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	52,507	-	526,494	116,178	4,144	2,096,522
Total cash and investment assets - ending	<u>\$ 52,507</u>	<u>\$ -</u>	<u>\$ 526,494</u>	<u>\$ 116,178</u>	<u>\$ 4,144</u>	<u>\$ 2,096,522</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	52,507	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	526,494	116,178	4,144	-
Capital outlay	-	-	-	-	-	2,096,522
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 52,507</u>	<u>\$ -</u>	<u>\$ 526,494</u>	<u>\$ 116,178</u>	<u>\$ 4,144</u>	<u>\$ 2,096,522</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, 2010
 (Continued)

	Capital Park Fund	General Drain Improvement	Southeast Industrial TIF	Highway Escrow	Project (Revolving)	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 1,230,353	\$ -	\$ 869,648	\$ 5,435,033
Licenses and permits	-	-	-	-	-	36,800
Intergovernmental	-	-	-	-	644,484	7,984,147
Charges for services	-	-	-	-	205,723	3,626,017
Fines and forfeits	-	-	-	-	-	3,017,748
Other	406	4,431	5,321	110	17,480	221,951
Total receipts	406	4,431	1,235,674	110	1,737,335	20,321,696
Disbursements:						
General government	-	34,211	-	-	2,192,693	6,734,756
Public safety	-	-	-	-	-	5,753,429
Highways and streets	-	-	-	-	-	105,986
Sanitation	-	-	-	-	-	41,500
Health and welfare	-	-	-	-	-	4,291,507
Economic development	-	-	301,598	-	-	302,234
Culture and recreation	-	-	-	-	-	5,863
Urban redevelopment and housing	-	-	-	-	-	1,696
Debt service:						
Principal	-	-	-	-	-	1,171,049
Interest	-	-	-	-	-	729,718
Capital outlay:						
General government	-	-	-	-	-	603,139
Public safety	-	-	-	-	-	602,578
Health and welfare	-	-	-	-	-	103,346
Total disbursements	-	34,211	301,598	-	2,192,693	20,446,801
Excess (deficiency) of receipts over disbursements	406	(29,780)	934,076	110	(455,358)	(125,105)
Other financing sources (uses):						
Transfers in	-	46,741	-	-	-	398,361
Transfers out	-	(820)	-	-	-	(391,250)
Other receipts	-	-	-	-	85	761,754
Total other financing sources (uses)	-	45,921	-	-	85	768,865
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	406	16,141	934,076	110	(455,273)	643,760
Cash and investment fund balance - beginning	78,585	91,550	542,703	12,353	3,594,166	22,087,910
Cash and investment fund balance - ending	<u>\$ 78,991</u>	<u>\$ 107,691</u>	<u>\$ 1,476,779</u>	<u>\$ 12,463</u>	<u>\$ 3,138,893</u>	<u>\$ 22,731,670</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,086,123
Restricted assets:						
Cash and investments	78,991	107,691	1,476,779	12,463	3,138,893	20,645,547
Total cash and investment assets - ending	\$ 78,991	\$ 107,691	\$ 1,476,779	\$ 12,463	\$ 3,138,893	\$ 22,731,670
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,174,686
Public safety	-	-	-	-	-	3,712,006
Sanitation	-	-	-	-	-	32,248
Health and welfare	-	-	-	-	-	(63,621)
Economic development	-	-	-	-	-	1,204,143
Culture and recreation	-	-	-	-	-	27,930
Debt service	-	-	-	-	-	646,816
Capital outlay	78,991	107,691	1,476,779	12,463	3,138,893	6,911,339
Unrestricted	-	-	-	-	-	2,086,123
Total cash and investment fund balance - ending	\$ 78,991	\$ 107,691	\$ 1,476,779	\$ 12,463	\$ 3,138,893	\$ 22,731,670

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, 2010

	County Self- Insurance	Public Officials Self- Insurance	Commissioners Self- Insurance	Highway Self- Insurance	Sheriff Self- Insurance	Inmate Medical	Flex Benefits	Totals
Operating receipts:								
Charges for services	\$ 8,031,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,959	\$ 8,241,242
Miscellaneous	504,000	1,711	77,217	94,663	124,059	-	258	801,908
Total operating receipts	8,535,283	1,711	77,217	94,663	124,059	-	210,217	9,043,150
Operating disbursements:								
Cost of sales and services	-	-	-	-	-	-	205,283	205,283
Insurance claims and expense	8,410,934	4,277	54,796	45,096	93,805	-	-	8,608,908
Miscellaneous	-	-	531	-	-	-	-	531
Total operating disbursements	8,410,934	4,277	55,327	45,096	93,805	-	205,283	8,814,722
Excess (deficiency) of receipts over disbursements	124,349	(2,566)	21,890	49,567	30,254	-	4,934	228,428
Cash and investment fund balance - beginning	(122,232)	334,465	145,872	200,849	848,028	172,735	91,698	1,671,415
Cash and investment fund balance - ending	\$ (122,232)	\$ 334,465	\$ 145,872	\$ 200,849	\$ 848,028	\$ 172,735	\$ 91,698	\$ 1,671,415
Cash and Investment Assets - December 31								
Cash and investments	2,117	331,899	167,762	250,416	878,282	172,735	96,632	\$ 1,899,843
Total cash and investment assets - December 31	\$ 2,117	\$ 331,899	\$ 167,762	\$ 250,416	\$ 878,282	\$ 172,735	\$ 96,632	\$ 1,899,843
Cash and Investment Fund Balance - December 31								
Restricted for:								
Other purposes	2,117	331,899	167,762	250,416	878,282	172,735	96,632	\$ 1,899,843
Total cash and investment fund balance - December 31	\$ 2,117	\$ 331,899	\$ 167,762	\$ 250,416	\$ 878,282	\$ 172,735	\$ 96,632	\$ 1,899,843

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2010

	Congressional School Principal	Francis Powers Trust	Congressional School Interest	EDIT/Landfill Closure	Totals
Additions:					
Investment earnings:					
Interest	-	2,552	224	92,015	94,791
Deductions:					
Administrative and general	-	2,038	-	441,872	443,910
Excess (deficiency) of total additions over total deductions	-	514	224	(349,857)	(349,119)
Cash and investment fund balance - beginning	43,511	75,721	1,855	6,974,452	7,095,539
Cash and investment fund balance - ending	<u>\$ 43,511</u>	<u>\$ 76,235</u>	<u>\$ 2,079</u>	<u>\$ 6,624,595</u>	<u>\$ 6,746,420</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010

	Surplus Tax Sale	Tax Sale Redemption	Suplus Tax	Settlement	Inheritance Tax	Final 2008 PTRC HSC	Payroll Fund
Additions:							
Agency fund additions	\$ 3,912,064	\$ 503,763	\$ 834,016	\$ 217,409,839	\$ 4,625,539	\$ 582,431	\$ -
Deductions:							
Agency fund deductions	1,921,577	503,766	722,757	216,943,175	4,195,207	582,431	883
Excess (deficiency) of total additions over total deductions	1,990,487	(3)	111,259	466,664	430,332	-	(883)
Cash and investment fund balance - beginning	49,394	40	14,112	724,719	607,601	-	12,439
Cash and investment fund balance - ending	<u>\$ 2,039,881</u>	<u>\$ 37</u>	<u>\$ 125,371</u>	<u>\$ 1,191,383</u>	<u>\$ 1,037,933</u>	<u>\$ -</u>	<u>\$ 11,556</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Special Death Benefits	Inmate Medical Trust	Educational Vehicle License	CEDIT	Wheel Tax	Surtax	Highway Escrow
Additions:							
Agency fund additions	\$ 10,800	\$ -	\$ 5,475	\$ 3,055,282	\$ 185,572	\$ 2,382,510	\$ 5,623
Deductions:							
Agency fund deductions	16,060	571	5,475	3,132,746	186,036	2,418,123	-
Excess (deficiency) of total additions over total deductions	(5,260)	(571)	-	(77,464)	(464)	(35,613)	5,623
Cash and investment fund balance - beginning	6,270	26,319	-	155,673	13,490	144,086	-
Cash and investment fund balance - ending	<u>\$ 1,010</u>	<u>\$ 25,748</u>	<u>\$ -</u>	<u>\$ 78,209</u>	<u>\$ 13,026</u>	<u>\$ 108,473</u>	<u>\$ 5,623</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	COIT	Mortgage Fee	Child Restraint	Welfare Trust	Homestead Credit Refund	HEA 1001 State HSC	Villa Resident Trust
Additions:							
Agency fund additions	\$ 19,780,184	\$ 16,658	\$ 100	\$ -	\$ 389	\$ 1,552,493	\$ -
Deductions:							
Agency fund deductions	22,536,327	25,995	225	-	5,081	1,553,464	20,841
Excess (deficiency) of total additions over total deductions	(2,756,143)	(9,337)	(125)	-	(4,692)	(971)	(20,841)
Cash and investment fund balance - beginning	3,490,214	12,560	175	-	70,570	19,638	66,385
Cash and investment fund balance - ending	<u>\$ 734,071</u>	<u>\$ 3,223</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 65,878</u>	<u>\$ 18,667</u>	<u>\$ 45,544</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Auditors Trust	Deer Creek Levy	Long Term Disability	Park Tax Collections	National Guard	Court Costs
Additions:						
Agency fund additions	\$ 208,163	\$ -	\$ 84,898	\$ 876	\$ -	\$ 52,291
Deductions:						
Agency fund deductions	193,300	-	106,854	880	-	53,059
Excess (deficiency) of total additions over total deductions	14,863	-	(21,956)	(4)	-	(768)
Cash and investment fund balance - beginning	133,769	3,344	33,669	52	449	31,181
Cash and investment fund balance - ending	<u>\$ 148,632</u>	<u>\$ 3,344</u>	<u>\$ 11,713</u>	<u>\$ 48</u>	<u>\$ 449</u>	<u>\$ 30,413</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2010
 (Continued)

	Treasurer Cash	Departmental Cash on Hand	Clerk LBT Acct	Tyler CLT Retention	Innkeeper Tax HEA 1250	Totals
Additions:						
Agency fund additions	\$ -	\$ -	\$ -	\$ 23,323	\$ 1,781,852	\$ 257,014,141
Deductions:						
Agency fund deductions	32,266,565	12,864	98,348	-	1,879,550	289,382,160
Excess (deficiency) of total additions over total deductions	(32,266,565)	(12,864)	(98,348)	23,323	(97,698)	(32,368,019)
Cash and investment fund balance - beginning	38,678,679	128,673	2,296,949	11,058	2,114,712	48,846,220
Cash and investment fund balance - ending	<u>\$ 6,412,114</u>	<u>\$ 115,809</u>	<u>\$ 2,198,601</u>	<u>\$ 34,381</u>	<u>\$ 2,017,014</u>	<u>\$ 16,478,201</u>

TIPPECANOE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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	\$ 4,061,134
Right-of-ways	31,016,484
Infrastructure	241,613,351
Buildings	50,460,559
Improvements other than buildings	947,162
Machinery and equipment	12,342,385
Vehicles	8,114,334
Construction in progress	<u>8,422,721</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 356,978,130</u>

COUNTY OF TIPPECANOE
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 10,065,000	\$ 610,000
Graders	705,842	65,574
E911 Radio system	811,154	287,972
Treasurer equipment	47,705	19,740
Revenue Bonds:		
Parking garage	<u>4,190,000</u>	<u>494,400</u>
Total governmental activities debt	<u>\$ 15,819,701</u>	<u>\$ 1,477,686</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 Council and Board of County Commissioners

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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, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 through 2010-5.

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 16, 2011

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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 WPCG 178-9	\$ 2,430,784 49,550 <u>60,363</u>
Total for federal grantor agency			<u>2,540,697</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	03208JBFX004403 08-JB-023	14,863 <u>28,968</u>
Total for program			<u>43,831</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	08-JF-018 09-JF-023	11,810 <u>18,561</u>
Total for program			<u>30,371</u>
Missing Children's Assistance	16.543	2008-MC-CX-K006	<u>20,872</u>
Crime Victim Assistance	16.575	03210VACX004903	<u>7,853</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(B)-DJ-002 08(A)-DJ-016 09-DJ-010 09-DJ-039	7,712 19,218 12,188 <u>34,305</u>
Total for program			<u>73,423</u>
Anti-Gang Initiative	16.744	07-AGN-005 08-GPN-004 09-GPN-001	16,430 7,665 <u>25,000</u>
Total for program			<u>49,095</u>
ARRA - Internet Crimes Against Children Task Force Program	16.800	2009-SN-B9-K051	<u>9,842</u>
Pass-Through City of Lafayette, Indiana ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG)	16.804	2009-F4473-IN-SU	<u>34,166</u>
Total for federal grantor agency			<u>269,453</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 EDS A249-11-320138 BR-NBIS 0600(517) DES No 0600517 BR-NBIS 0902(184) DES No 0902184 STP-9975(025) DES No 0300593 STP-9975(025) DES No 0300595 A249-320029 DEX No 0801074	141,656 129,775 8,739 71,413 27,357 9,699 <u>141,571</u>
Bridge Inspections			
Cumberland Right of Way Cumberland Preliminary Engineering U.S. 52			
Total for cluster			<u>530,210</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K4-2010-03-02-09	<u>50,958</u>
Total for federal grantor agency			<u>581,168</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Award ARRA - Energy Efficiency & Conservation Block Grant Program (EECBG)	81.128	DE-SC0002287	<u>375,790</u>
Total for federal grantor agency			<u>375,790</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Award Drug-Free Communities Support Program Grants	93.276		<u>145,893</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, 2010
(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 National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	MRC 08 1202 MRC 09 1202 MRC 10 1202	3,906 4,502 <u>2,025</u>
Total for program			<u>10,433</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	H1N1 178-66 H1N1 178-67 BPRS 178-70 BPRS 178-2	38,416 88,328 1,066 <u>9,435</u>
Total for program			<u>137,245</u>
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services- Projects of Regional and National Significance	93.243	EDS A55-8-79-08-XQ-0446	<u>128,183</u>
Pass-Through Indiana Department of Health Immunization Grants	93.268	H23/CCH522522-06/IP 178-68	<u>6,261</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Child Support Clerk			71,586
Prosecutor			524,647
Court			128,610
Incentive			<u>164,687</u>
Total for program			<u>889,530</u>
ARRA - Child Support Enforcement ARRA - Incentive	93.563		<u>120,919</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	FY 07/09 CIP 08/11B CIP 10/11B	7,659 7,983 <u>2,698</u>
Total for program			<u>18,340</u>
Pass-Through Indiana Secretary of State Voting Access for Individuals with Disabilities - Grants to States	93.617		<u>22,475</u>
Pass-Through Indiana Department of Health National Bioterrorism Hospital Preparedness Program	93.889	1 U3REP090262-01-00/BHP 178-4	<u>4,973</u>
Total for federal grantor agency			<u>1,484,252</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>4,459</u>
State Homeland Security Program (SHSP)	97.073	C44P-9-805A C44P-0-062A C44P-8-023A C44P-9-435 C44P-0-166A C44P-1-018A C44P-1-066A C44P-9-470A	3,399 32,740 484 22,642 457,991 375 3,000 <u>22,048</u>
Total for program			<u>542,679</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-794A	<u>144,311</u>
Total for cluster			<u>691,449</u>
Emergency Management Performance Grants	97.042	C44P-9-686A	<u>71,909</u>
Total for federal grantor agency			<u>763,358</u>
Total federal awards expended			<u>\$ 6,014,718</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 the 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, 2010:

Program Title	Federal CFDA Number	2010
Energy Efficiency and Conservation Block Grant Program (EEGBG)	81.128	\$ 100,000

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.800	ARRA – Internet Crimes Against Children Task Force Program
16.804	ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG)
81.128	ARRA – Energy Efficiency & Conservation Block Grant Program (EECBG)
93.069	Public Health Emergency Preparedness
93.563	Child Support Enforcement
93.563	ARRA - Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - CASH MANAGEMENT

Federal Agency: U.S. Department of Justice
Federal Program: Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grants to Units of Local Government
CFDA Number: 16.804
Federal Award Number and Year (or Other Identifying Number): 2009-SB-B9-1634
Pass-Through Entity: City of Lafayette Police Department

Title 28 of the Code of Federal Regulations (28 CFR) section 66.21(c) states:

"Advances. Grantees and sub grantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee."

Tippecanoe County Sheriff's Department received, as a subgrantee of the City of Lafayette, an advance payment of \$60,000 in October 2009. The funding was to pay for Mental Health Administration for inmates. The grant funding was correctly posted to a separate fund by the County. No expenditures were made from the fund until October 2010. The first expenditure was for services provided from December 2009 through October 2010. The balance in the fund at December 31, 2010, was \$25,833.95.

There was no evidence that the County attempted to minimize the time elapsing between the transfer of the funds and their disbursement.

By accepting this Recovery Act grant, the recipient certified that they understood and agreed that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and/or criminal penalties.

We recommended that the County develop and maintain procedures to minimize the time elapsing between the transfer of federal funding that is advanced and the disbursement of that funding. Also, the procedures should include assignment of sufficient oversight responsibilities to meet compliance with all applicable federal requirements.

FINDING 2010-2 - ALLOWABLE COST

Federal Agency: U.S. Department of Justice
Federal Program: Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grants to Units of Local Government
CFDA Number: 16.804
Federal Award Number and Year (or Other Identifying Number): 2009-SB-B9-1634
Pass-Through Entity: City of Lafayette Police Department

The Regulations, Guidelines and Literature section of the Program Information for the Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government lists applicable OMB Circulars, and Department of Justice regulations applicable to specific types of grantees, which can be found in title 28 of the Code of Federal Regulations (28 CFR). 28CFR 66.22

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Allowable costs states that State, Local and Indian Tribal Governments are subject to OMB Circular A-87. OMB Circular A-87 (C) Basic Guidelines states in part: "1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria: . . . e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit. . . j. Be adequately documented."

A test of disbursements revealed the following deficiencies:

1. The payment for the costs for the inmate mental health administrator, a part-time contractual position, was not supported by a signed/approved contract.
2. The claims were signed by someone other than the individual having direct knowledge that the services were provided.
3. The claims for payment were not adequately itemized.
4. Three of the claims for services paid in 2010 were in advance of the services provided.

In 2010, five claims were processed for payments to Advanced Correctional Healthcare, Inc. They covered the period of time from December 2009 through January 2011. The five claims totaled \$34,155.05. The entire amount is questioned costs due to the failure of the County to have a signed/approved contract, the failure to follow other policies, regulations and procedures uniformly for both federal awards and other activities of the governmental unit, such as not prepaying for services and the failure to adequately document and itemize the expenditures that were paid from the grant funding.

The effect is that the unit could pay for services not received and not in agreement with the terms agreed upon with the vendor.

By accepting this American Recovery and Reinvestment Act grant the recipient certified that they understood and agreed that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and/or criminal penalties.

We recommended that a signed and approved contract be initiated, that the services provided are adequately documented and itemization be attached to the claim for payment. We also recommended that no services be paid for in advance of receipt and that persons with a direct knowledge of the receipt of those goods or services certify the claim for payment.

FINDING 2010-3 - EQUAL EMPLOYMENT OPPORTUNITY PROGRAM COMPLIANCE

Federal Agency: Department of Justice
Federal Program: Recovery Act: Edward Byrne Memorial Justice Assistance Grant
CFDA Number: 16.804
Federal Award Number and Year (or Other Identifying Number): 2009-SB-B9-1634
Pass-Through Entity: City of Lafayette

The Department of Justice regulations pertaining to the development of a comprehensive Equal Employment Opportunity Program (EEO) can be found at 28 C.F.R. § 42.301-.308, which includes:

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recipients subject to the administrative provisions of the Safe Streets Act (as well as recipients of VOCA funds) are exempt from the EEOP requirement, if they meet ANY of the following criteria:

The recipient is a nonprofit organization, a medical or educational institution, or an Indian Tribe; OR

- The recipient has less than 50 employees; OR
- The recipient received a single award for less than \$25,000.

To claim the exemption from developing an EEOP, you must complete Section A of the Certification Form and send it to the Office for Civil Rights (OCR).

The Office for Civil Rights (OCR) has developed the EEOP Short Form to help recipients comply with the EEOP regulations. Instead of requiring recipients to report all of the employment data that the federal regulations require recipients to keep (see 28 C.F.R. § 42.301-.308), OCR uses the EEOP Short Form to prompt recipients to collect and analyze key employment data, organized by race, national origin, and sex. The OCR also uses the EEOP Short Form as an initial screening tool. If the OCR's review of an agency's EEOP Short Form indicates that a more thorough examination of employment practices may be appropriate, the OCR may request that the recipient provide additional employment data that the EEOP regulations require.

An EEOP is a comprehensive document that analyzes the agency's workforce in comparison to its relevant labor market and agency employment practices to determine their impact on the basis of race, sex, or national origin. The EEOP includes a written analysis that provides a statistical profile of the internal workforce by race, sex, and national origin; identifies problems in employment practices and procedures; specifies corrective action; and forms the basis of ongoing evaluation.

No evidence that the County had filed the EEOP Short Form was presented for audit. Through further inquiry of the Grant Administrator and the Human Resource Director, it was determined that the County does not have an Equal Employment Opportunity Program in effect.

Failure to implement and maintain an equal employment opportunity program as required shall subject the recipients of Law Enforcement Assistance Administration (LEAA) assistance to the sanctions prescribed by the Safe Streets Act and the equal employment opportunity regulations of the Department of Justice. These sanctions can include termination of federal financial assistance and/or deferring granting new federal assistance to the recipient. (28CFR 42.733)

We recommended that the County review the Department of Justice requirements for an EEOP, in compliance with 28CFR 42.301-308. The County should then proceed to create an EEOP and complete an OCR short form, as required, to maintain current funding and obtain new funding through the Department of Justice.

FINDING 2010-4 - DOCUMENTATION OF ALLOWABLE COSTS

Federal Agency: Department of Energy

Federal Program: Energy Efficiency and Conservation Block Grant Program - Formula Grants

CFDA Number: 81.128

Federal Award Number and Year (or Other Identifying Number): DE-SC00002287

Pass-Through Entity: Direct

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Per the grant agreement titled "Special Terms and Conditions for the Energy Efficiency and Conservation Block Grant Program – Formula Grants," Section 17 states in part: . . . must obtain any required permits and comply with applicable federal, state and municipal laws, codes, and regulations for work performed under this award.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

41 percent of the total disbursements were tested. 35 percent of the 41 percent were not adequately itemized. Invoices attached to claims for payments were general in their wording such as, "Tippecanoe County Tippecanoe Mechanical System Upgrade Project Total Material and Labor." A fully itemized invoice would at a minimum list the major components of the upgrade, number of each, amount of cost for each, dates for the labor performed, number of hours or each employee of the vendor performing that labor, rates of pay for that labor and total cost for labor.

The certification that the attached invoices, or bills are true and correct and that the materials or services itemized thereon for which charge is made were ordered and received, was signed by the President of the Commissioners stamp and initialed by the Grant Administrator. Neither of these individuals would have been on site, when the goods were received. The Park Superintendent oversaw this project but was not responsible for certifying receipt of the goods and services.

Due to the County's policy for certification of accounts payable claims, the total amount of expenditures, \$375,790 is questioned.

A failure to comply with all laws, regulations and compliance requirement puts current and future grant awards at risk.

We recommended that the County reassess the enforcement of their accounts payable policies. The County must require all accounts payable claims to be fully itemized and receipt of goods and/or services must be certified by an individual having direct knowledge of the receiving transaction, in compliance with state and federal laws.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2010-5 - EQUAL EMPLOYMENT OPPORTUNITY PROGRAM COMPLIANCE

Federal Agency: U.S. Department of Health

Federal Program: Public Health Preparedness and Response for H1N1

CFDA Number: 93.069

Federal Award Number and Year (or Other Identifying Number): 1H75TP000339-01/H1N1 178-66;
1H75TP000339-01/H1N1 178-67

Pass-Through Entity: Indiana State Department of Health

Grants administered by the U.S. Department of Human Health and Services are subject to 45CFR80.3 which required nondiscrimination under programs receiving federal assistance. This requires compliance with Title VI of the Civil Rights Act of 1964, as determined by the Department of Health and Human Services.

The grant agreement contained the following special provision:

"To not discriminate against any employee or applicant for employment relating to this Contract with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee or applicant's race, color, national origin, religion, sex, age, disability, Ancestry, status as a veteran, or any other characteristic protected by federal, state or local law. The Office of Civil Rights has developed an EEOP Certification Form, which must be filled out by all financial assistance recipients and then sent to OCR for review."

The Office for Civil Rights (OCR) has developed the EEOP Short Form to help recipients comply with the EEOP regulations. Instead of requiring recipients to report all of the employment data that the federal regulations require recipients to keep, OCR uses the EEOP Short Form to prompt recipients to collect and analyze key employment data, organized by race, national origin, and sex. The OCR also uses the EEOP Short Form as an initial screening tool. If the OCR's review of an agency's EEOP Short Form indicates that a more thorough examination of employment practices may be appropriate, the OCR may request that the recipient provide additional employment data that the EEOP regulations require.

An EEOP is a comprehensive document that analyzes the agency's workforce in comparison to its relevant labor market and agency employment practices to determine their impact on the basis of race, sex, or national origin. The EEOP includes a written analysis that provides a statistical profile of the internal workforce by race, sex, and national origin; identifies problems in employment practices and procedures; specifies corrective action; and forms the basis of ongoing evaluation.

No evidence that the County had filed the EEOP Short Form was presented for audit. Through further inquiry of the Grant Administrator and the Human Resource Director, it was determined that the County does not have an Equal Employment Opportunity Program in effect.

45CFR80.8(a) states in part: If there appears to a failure or threatened failure to comply with this regulation, and if the noncompliance or threatened noncompliance cannot be corrected by informal means, compliance with this part may be effected by the suspension or termination of or refusal to grant or continue Federal financial assistance or by any other means authorized by law.

We recommended that the County review the Department of Health and Human Service requirements for an EEOP, in compliance with 45CFR80. The County should then proceed to create an EEOP and complete an OCR short form, as required, to maintain current funding and obtain new funding through the Department of Health and Human Services.

TIPPECANOE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



Jennifer Weston
20 N. 3rd Street
Lafayette, Indiana 47901-1214

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Fax: 765-423-9354
jweston@tippecanoe.in.gov

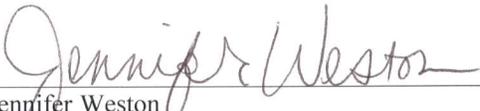
Tippecanoe County
Corrective Action Plan

Finding No. 2010-1 Cash Management – Edward Byrne Memorial Justice Assistance Grant

Auditee Contact Person: Jennifer Weston
Title of Contact Person: Tippecanoe County Auditor
Phone Number: 765-423-9207
Expected Completion Date: Immediately

Corrective Action Planned:

The County Auditor's Office will develop procedures to minimize the time between receipt and disbursement of federal funding in order to stay in compliance with federal regulations.



Jennifer Weston
Tippecanoe County Auditor



David S. Byers, President
Tippecanoe County Board of Commissioners



TIPPECANOE COUNTY SHERIFF'S OFFICE

Tracy A. Brown, Sheriff

2640 Duncan Road

Lafayette, IN 47904

Emergency 911
Office 765-423-9388
FAX 765-423-4155

Communications 765-423-9321
Jail Division 765-423-1655
www.tippecanoesheriff.com

Tippecanoe County
Corrective Action Plan

Finding No. 2010-2 Allowable Costs – Edward Byrne Memorial Justice Assistance Grant

Auditee Contact Person: Tracy Brown
Title of Contact Person: Tippecanoe County Sheriff
Phone Number: 765-423-9388
Expected Completion Date: July 2011

Corrective Action Planned:

A signed, approved contract will be initiated and procedures will be implemented to document services and itemized invoices for payment. We understand no payments for services shall be made in advance.

Tracy Brown
Tippecanoe County Sheriff

David S. Byers, President
Tippecanoe County Board of Commissioners



**Human Resource Department
20 N. 3rd Street
Lafayette, In 47901**

Tippecanoe County
Corrective Action Plan

Finding No. 2010-3 EEOP Compliance – Edward Byrne Memorial Justice Assistance Grant

Auditee Contact Person: Shirley Mennen
Title of Contact Person: Human Resource Coordinator
Phone Number: 765-423-9376
Expected Completion Date: June 2012

Corrective Action Planned:

The Human Resource Coordinator shall take steps to create a Short Form EEOP by doing the following:

1. Review the Department of Justice Requirements for an EEOP.
2. Assemble the materials needed to complete an EEOP Short Form.
3. Contact HR Software Vendor to see if tracking necessary for reporting is available in our system.
4. If tracking is not available through current system, work with MITS to develop a tracking system that can generate reports needed to maintain EEOP.
5. Expand recruitment of minority applicants by sending postings to local organizations willing to display job postings.

Shirley M. Mennen
Tippecanoe County Human Resource Coordinator

David S. Byers, President
Tippecanoe County Board of Commissioners



Jennifer Weston
20 N. 3rd Street
Lafayette, Indiana 47901-1214

Phone: 765-423-9207
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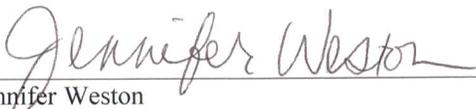
Tippecanoe County
Corrective Action Plan

Finding No. 2010-4 Documentation of Activities Allowed and Allowable Costs –
Energy Efficiency and Conservation Block Grant Program

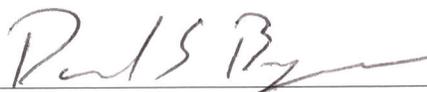
Auditee Contact Person: Jennifer Weston
Title of Contact Person: Tippecanoe County Auditor
Phone Number: 765-423-9207
Expected Completion Date: Immediately

Corrective Action Planned:

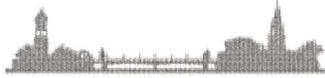
The County Auditor's Office will more closely monitor and enforce the submission of and payment of itemized invoices and verification of receipts of goods and services by a knowledgeable county representative.



Jennifer Weston
Tippecanoe County Auditor



David S. Byers, President
Tippecanoe County Board of Commissioners



TIPPECANOE COUNTY
COMMISSIONERS

Human Resource Department
20 N. 3rd Street
Lafayette, In 47901

Tippecanoe County
Corrective Action Plan

Finding No. 2010-5 EEOP Compliance – Public Health Preparedness and Response for H1N1

Auditee Contact Person: Shirley Mennen
Title of Contact Person: Human Resource Coordinator
Phone Number: 765-423-9376
Expected Completion Date: June 2012

Corrective Action Planned:

The Human Resource Coordinator shall take steps to create a Short Form EEOP by doing the following:

1. Review the Department of Health and Human Service requirements for an EEOP.
2. Assemble the materials needed to complete an EEOP Short Form.
3. Contact HR Software Vendor to see if tracking necessary for reporting is available in our system.
4. If tracking is not available through current system, work with MITS to develop a tracking system that can generate reports needed to maintain EEOP.
5. Expand recruitment of minority applicants by sending postings to local organizations willing to display job postings.

Shirley M. Mennen
Tippecanoe County Human Resource Coordinator

David S. Byers, President
Tippecanoe County Board of Commissioners

TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2011, with Jennifer Weston, Auditor; David S. Byers, President of the Board of County Commissioners; and Andrew S. Gutwein, President of County Council.