

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
TIPPECANOE COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
12/20/2013

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------------------------|--------------------------------------|----------------------------------------------|
| Auditor | Jennifer Weston | 01-01-11 to 12-31-14 |
| Treasurer | Robert A. Plantenga | 01-01-09 to 12-31-16 |
| President of the Board of County Commissioners | Thomas P. Murtaugh David S. Byers | 01-01-12 to 12-31-12 01-01-13 to 12-31-13 |
| President of the County Council | Roland K. Winger | 01-01-12 to 12-31-13 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 18, 2013, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Paul D. Joyce, CPA
State Examiner

November 18, 2013



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited, 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, the financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated November 18, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 18, 2013

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

| Fund | Cash and Investments 01-01-12 | Receipts | Disbursements | Cash and Investments 12-31-12 |
|--------------------------------|-------------------------------------|---------------|---------------|-------------------------------------|
| County General | \$ 2,717,682 | \$ 43,919,281 | \$ 38,029,391 | \$ 8,607,572 |
| County Highway | 340,224 | 3,192,697 | 2,577,169 | 955,752 |
| Local Road And Street | 563,061 | 963,452 | 660,398 | 866,115 |
| Sheriff Accident Reports | 14,557 | 12,589 | 10,647 | 16,499 |
| Firearms & Training | 53,973 | 49,520 | 25,770 | 77,723 |
| Edit | 15,150,539 | 6,738,700 | 5,777,520 | 16,111,719 |
| Parking Garage Maintenance | 302,029 | 112,573 | 99,021 | 315,581 |
| Law Enforcement Cont Ed | 50,773 | 43,129 | 26,132 | 67,770 |
| Clerks Record Perpetuation | 41,936 | 92,540 | 29,067 | 105,409 |
| Enhanced Access Fees | 6,509 | 840 | - | 7,349 |
| Unsafe Building Ordinance | 16,844 | 5,264 | 8,397 | 13,711 |
| E-911 | 1,108,122 | 489,020 | 1,597,143 | (1) |
| Drug Free Community | 107,147 | 162,549 | 143,559 | 126,137 |
| Drain Maintenance | 1,184,373 | 438,928 | 316,296 | 1,307,005 |
| IV-D Prosecutor Incentive | 98,837 | 83,352 | 61,025 | 121,164 |
| Probation User Fees-Adult | 293,098 | 334,789 | 337,803 | 290,084 |
| Recorder Record Perpetuation | 204,701 | 221,414 | 155,854 | 270,261 |
| Local Health Maintenance | 36,101 | 71,647 | 71,419 | 36,329 |
| Pre-Trial Diversion | 171,367 | 218,232 | 254,252 | 135,347 |
| Plat Book | 67,809 | 31,880 | 38,302 | 61,387 |
| County Misdemeanant | 97,208 | 98,951 | 52,746 | 143,413 |
| IV-D 10-99 Child Support | 53,205 | 55,405 | 51,925 | 56,685 |
| Surveyor Cornerstone Perp | 181,378 | 27,180 | 27,184 | 181,374 |
| Jury Pay | 72,918 | 27,734 | 46,608 | 54,044 |
| Rainy Day - Gen & Econ Dev | 11,015,838 | - | - | 11,015,838 |
| Inmate Medical Copay | 60,682 | 17,862 | - | 78,544 |
| Sales Disclosure | 23,612 | 34,455 | 24,223 | 33,844 |
| Tipco Hazmat | 11,861 | 3,555 | 5,231 | 10,185 |
| Tobacco Settlement | 31,884 | 90 | 446 | 31,528 |
| Casa | 15,140 | 87,052 | 84,965 | 17,227 |
| Levy Excess | 637,404 | 9,345 | - | 646,749 |
| Sheriff Sale | 34,380 | 76,162 | 49,700 | 60,842 |
| Id Security Protection | 264,626 | 16,506 | 61,083 | 220,049 |
| Race & Gender Fairness Grant | 1,491 | - | - | 1,491 |
| County 911 | - | 2,523,328 | 328,507 | 2,194,821 |
| Coit Spec 3 Month Reserve | 1,721,241 | - | - | 1,721,241 |
| Reassessment 2015 or 2017 | 54,916 | 319,972 | 248,260 | 126,628 |
| Prosecutor Arra | 20,643 | - | 20,643 | - |
| County General Arra | 30,265 | - | - | 30,265 |
| Cumulative Capital Development | 2,141,390 | 1,284,249 | 1,220,924 | 2,204,715 |
| Capital Park | 79,594 | 620 | - | 80,214 |
| Cumulative Bridge | 1,308,496 | 2,591,621 | 2,204,661 | 1,695,456 |
| General Drain Improvement | 56,335 | 892,529 | 464,305 | 484,559 |
| Southeast Industrial Tif | 1,083,082 | 1,018,829 | 348,254 | 1,753,657 |
| County Self Insurance | 2,183,147 | 8,284,893 | 7,129,927 | 3,338,113 |
| Congressional School Principal | 43,511 | - | - | 43,511 |
| Surplus Tax Sale | 1,132,855 | 1,456,897 | 1,071,192 | 1,518,560 |
| Tax Sale Redemption | 3,874 | 156,660 | 156,583 | 3,951 |
| Surplus Tax | 259,241 | 736,090 | 518,891 | 476,440 |
| Settlement | (94,327) | 202,091,521 | 198,770,041 | 3,227,153 |
| Inheritance Tax | 1,129,049 | 5,218,514 | 5,169,242 | 1,178,321 |
| Special Death Benefits | 1,140 | 11,760 | 11,935 | 965 |
| Educational Vehicle License | 1,181 | 3,263 | 4,444 | - |
| Cedit | 70,083 | 3,334,604 | 2,622,455 | 782,232 |
| Wheel Tax | 13,115 | 189,727 | 192,280 | 10,562 |
| Surtax | 136,876 | 2,456,000 | 2,500,693 | 92,183 |
| Coit | 1,320,440 | 19,897,529 | 20,432,694 | 785,275 |
| Mortgage Fee | 3,095 | 19,105 | 18,840 | 3,360 |
| Child Restraint | 75 | - | - | 75 |
| Homestead Credit Refund | 13 | - | 13 | - |
| Hea 1001 State Hsc 2008 | 26,657 | 242 | - | 26,899 |
| Juvenile probation donation | 100 | 300 | 290 | 110 |

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

| Fund | Cash and Investments 01-01-12 | Receipts | Disbursements | Cash and Investments 12-31-12 |
|--------------------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| DMC ICJI Grant | (3,936) | 7,851 | 8,012 | (4,097) |
| Sheriff Equipment Grant | (127,846) | 146,118 | - | 18,272 |
| APC SURP FY2012 | (4,882) | - | 12,134 | (17,016) |
| TEMA LEPC HMEP FY2012 | (5,340) | 66,254 | 60,914 | - |
| CASA ICJI VOCA FY2012 | (5,920) | 23,110 | 17,190 | - |
| Juv Prob DFC Grant 11/12 | 635 | 1,351 | 1,385 | 601 |
| Probation Preg Supv B ICJI | (4,157) | 12,177 | 8,020 | - |
| Saturday School C | (9,022) | 19,898 | 10,877 | (1) |
| Juv Alt Project Income | 4,715 | 71,695 | 61,793 | 14,617 |
| Commissioners Tax Certificate | 251 | 34,408 | 31,951 | 2,708 |
| Sheriff Firearms Destruction | 1,850 | - | - | 1,850 |
| Elected Official Training | 6,200 | 14,735 | 1,910 | 19,025 |
| Juv Alt DFC Grant 11/12 | (522) | 1,515 | 993 | - |
| Pers Prop Audit TMA 10-12 | 73 | 817,823 | 530,200 | 287,696 |
| Flood Buyout Match | (52,294) | - | 5,031 | (57,325) |
| JAIBG Juv Alt Grant | (10,205) | 48,985 | 38,780 | - |
| Health Immunization | 48,253 | 114,266 | 101,087 | 61,432 |
| 2010 Settlement Holding | 7,280 | - | 293 | 6,987 |
| Title IV-D Incentive | 84,541 | 55,405 | 22,554 | 117,392 |
| Juvenile Drug Treatment Court | 2,325 | 5,875 | 6,400 | 1,800 |
| Court Improve Project 2 | (1,115) | 14,230 | 13,115 | - |
| Naturalist Program Gift | - | 114,995 | - | 114,995 |
| ICJI Byrne JDAI 137/145 | - | 22,769 | 36,400 | (13,631) |
| MRC NACCHO Grant B | - | 5,000 | 43 | 4,957 |
| Innovative Construction Services Retainage | - | 114,577 | 50,000 | 64,577 |
| TEMA ICS Training | - | - | 390 | (390) |
| TEMA 2011 EOD | - | - | 3,241 | (3,241) |
| Truancy JABG ICJI 12/13 | - | 9,619 | 8,111 | 1,508 |
| TEMA AHIMTA Conf 12/12 | - | - | 54,214 | (54,214) |
| GR-Sher SRO FY12/13 | - | - | 8,949 | (8,949) |
| TEMA D4 Sustainability | - | 12,850 | 15,784 | (2,934) |
| TEMA ACAMS - 2011 HSGP | - | - | 5,720 | (5,720) |
| TEMA RACES Grant | - | 36,798 | 36,798 | - |
| Wic Peer Enhancement B | - | 3,625 | 14,659 | (11,034) |
| TEMA Competitive Grant | - | 3,622 | 3,622 | - |
| Ineligible HSC | - | 348,114 | 284 | 347,830 |
| Title II Reduce DetentionD | - | 38,552 | 55,764 | (17,212) |
| Sub Abuse ICJI 12/13 | - | 6,720 | 10,219 | (3,499) |
| CASA ICJI VOCA FY12/13 | - | - | 5,033 | (5,033) |
| District 4 Emergency Deployment | - | 28,403 | 50,423 | (22,020) |
| Ct Svcs Scholarship Grant | - | 534 | 531 | 3 |
| Ct Svcs DFC Grant 12/13 | - | 5,000 | - | 5,000 |
| Health Dept Donations | 637 | - | 392 | 245 |
| Prosecutor Drug Enforce | 27,450 | 28,674 | 22,290 | 33,834 |
| Reassessment | 25,213 | 110 | 17,683 | 7,640 |
| Sheriff Continuing Ed | 30,325 | 5,536 | - | 35,861 |
| Park - Donation | 4,347 | 5,621 | 6,480 | 3,488 |
| Court Services - Donation | 183 | - | - | 183 |
| Transfer & Recycling | 24,046 | 10,934 | 6,500 | 28,480 |
| Ag Test Plot - Donation | 5,147 | - | 3,196 | 1,951 |
| Extension - Donation | 600 | - | - | 600 |
| Fg Restoration - Donation | 16,756 | 14,503 | - | 31,259 |
| Wic Peer Enhancement | (16,140) | 221,224 | 205,084 | - |
| Wic B | (147) | 35,275 | 303,985 | (268,857) |
| Wic | (64,533) | 1,784,516 | 1,719,984 | (1) |
| Voting Equip Reimb | 5,713 | - | 5,713 | - |
| Family Court Grant | 12,015 | - | 11,825 | 190 |
| Court Interpreter Grant B | 8,667 | 7,150 | 10,820 | 4,997 |
| Family Court Grant B | 2 | - | - | 2 |
| Drug Court Grant | 4,500 | 4,500 | 9,000 | - |
| Infraction Diversion | 364,254 | 135,730 | 254,096 | 245,888 |
| N Central / Chronic Health | 590 | 3,500 | 3,500 | 590 |

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

| Fund | Cash and Investments 01-01-12 | Receipts | Disbursements | Cash and Investments 12-31-12 |
|-------------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| Casa Voca Grant | 104 | - | - | 104 |
| Casa Voca Grant B | 1,331 | - | - | 1,331 |
| Emergency Preparedness C | (491) | 10,307 | 10,272 | (456) |
| Restorative Justice Icji Grant | (10,332) | 22,224 | 11,892 | - |
| Flood Buyout | (158,222) | - | 13,754 | (171,976) |
| Sheriff Byrne Grant | 1,239 | - | 1,239 | - |
| Court Impr Project | - | - | 1,485 | (1,485) |
| Court Tech Improvement | 23 | - | - | 23 |
| Adolescent Sub Abuse 2 | 2,713 | - | - | 2,713 |
| Adolescent Sub Abuse | 463 | - | - | 463 |
| Childrens Advocacy Grant 625/626 | 534 | 268 | - | 802 |
| Jaibg Show Cap Grant 602/605 | (12,518) | - | - | (12,518) |
| District 4 / Ahmit Conference Grant | - | 51,689 | 80,918 | (29,229) |
| Dist 4 Admin Grant - Tema | (34,202) | 104,158 | 129,346 | (59,390) |
| Icac Grant A | - | 2,517 | 2,674 | (157) |
| Adult Protective Services | 9,181 | 82,813 | 73,205 | 18,789 |
| Public Defender User Fee | 42,153 | 70,316 | 59,774 | 52,695 |
| Hava Accessibility Grant | 2,525 | - | - | 2,525 |
| Carroll Rural Transp Planning Grant | (23,576) | - | 4,502 | (28,078) |
| Tsc Resource Officer Ijci | (2,041) | 2,041 | - | - |
| Villa Donation | 1 | - | - | 1 |
| Sheriff - Donation | 1,609 | 10,485 | - | 12,094 |
| Cary Home - Donation | 9,500 | 18,436 | 22,319 | 5,617 |
| Casa Donations | 2,315 | 352 | 15 | 2,652 |
| Wic-Donations | 10,119 | 16,160 | 19,283 | 6,996 |
| Dust Control Program | - | 6,753 | 6,753 | - |
| Tema 2009 Shsp | (5,487) | 9,231 | 3,744 | - |
| Sup 3 Ncjfcj Grant | - | 2,091 | 2,091 | - |
| Casa Voca 10/11 Grant | 956 | - | 956 | - |
| Excise Surtax | 708,990 | 1,270,229 | 799,178 | 1,180,041 |
| False Alarm Fee | 11,376 | 700 | - | 12,076 |
| Tema Acams Grant | (2,295) | 43,395 | 42,705 | (1,605) |
| Late Surrender Fees | 41,338 | - | - | 41,338 |
| Family Counseling | 35,264 | 24,175 | 20,217 | 39,222 |
| Battle Ground Fence | 21,915 | 724 | - | 22,639 |
| Electronic Data Submission | 21,357 | 1,028 | - | 22,385 |
| Access Fees - Mits | 541 | - | - | 541 |
| Hazardous Waste | 353 | - | - | 353 |
| Edit Reserve | 1,204,143 | - | 1,204,143 | - |
| F Lake Detention | 136,098 | 1,058 | 1,280 | 135,876 |
| Engineering Review | 6,348 | 55,925 | 54,439 | 7,834 |
| Berlovitz Detention | 11,816 | 80 | 7,689 | 4,207 |
| Phase II Stormwater | 2,457,629 | 80,626 | 364,915 | 2,173,340 |
| Federal Drug Seizure | 3,923 | - | - | 3,923 |
| Federal Drug Forfeitures | 36,155 | 24,901 | 27,433 | 33,623 |
| Non-Drug Forfeiture | 1,631 | - | - | 1,631 |
| Revenue Bonds | 507,465 | - | - | 507,465 |
| Wabash River Hydrology | 7,952 | 62 | - | 8,014 |
| Traffic Area Plan | 450 | - | - | 450 |
| Wireless E-911 | 694,137 | 248,693 | 942,829 | 1 |
| Juvenile Drug Court | 3,018 | - | - | 3,018 |
| Cc - Juvenile Grant B | 27,943 | 107,920 | 132,366 | 3,497 |
| Alt Dispute Resolution | 17,044 | 13,860 | 15,221 | 15,683 |
| Wind Energy Farms | 1,000 | - | - | 1,000 |
| Substance Abuse/Mh | 41,202 | 472,332 | 526,868 | (13,334) |
| Violence In The Community | 90,542 | 195,580 | 193,469 | 92,653 |
| Drug Court | 10 | - | - | 10 |
| Tobacco Cessation | 304 | - | - | 304 |
| Wabash River Parkway | 208,996 | 198,197 | 325,586 | 81,607 |
| Great Lakes | 536,100 | 4,177 | - | 540,277 |
| Afdc - Welfare Planning Council | 4,213 | - | - | 4,213 |
| Fed Adoptive Forfeitures | 29,368 | - | - | 29,368 |

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

| Fund | Cash and Investments 01-01-12 | Receipts | Disbursements | Cash and Investments 12-31-12 |
|--------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| Sheriff Service Fee | 128,012 | 96,486 | 92,912 | 131,586 |
| Jams Grants 133/134 | 1,182 | - | - | 1,182 |
| Drug Free Communities 152/153 | 844 | - | - | 844 |
| New Directions | (19,694) | - | - | (19,694) |
| Tb Grant | 4,398 | - | - | 4,398 |
| Medical Reserve Corps | 4,149 | - | 1,097 | 3,052 |
| Casa Jfc Grant | 1,111 | - | - | 1,111 |
| Casa Capta Grant | 1,840 | - | 1,328 | 512 |
| Dtf Coalition Grant | (3,889) | 11,945 | 8,056 | - |
| In Law Enforc Asst Grant | (5,909) | - | - | (5,909) |
| Jag Grant | - | 138,733 | 102,941 | 35,792 |
| Forensic Diversion Participant | 1,134 | 100 | 50 | 1,184 |
| Forensic Drug Court Grant | 396 | 1,586 | 1,982 | - |
| County Wheel Tax | 42,162 | 96,683 | 100,000 | 38,845 |
| Project Safe Neighborhood | (8,808) | 9,718 | 1,080 | (170) |
| Ifssa Aps Grant | - | 46,522 | 64,531 | (18,009) |
| Proj Lifesaver - Mcallister | 14,744 | - | 628 | 14,116 |
| Dist 4 Training & Ex Fy05 | (6,868) | 54,471 | 48,091 | (488) |
| Energy Eff Conserv Bg | (3,000) | 11,964 | 8,964 | - |
| Tema Shsp | 25,421 | - | - | 25,421 |
| Tema Shsp B | (28,738) | 145,558 | 116,883 | (63) |
| Local Emergency Planning | 16,435 | 8,813 | 8,776 | 16,472 |
| Hospital Planning Grant | (111) | 4,733 | 4,622 | - |
| Odp '04 | (35,096) | - | - | (35,096) |
| Dfc Mentoring Grant | 838 | - | 838 | - |
| Dfc/Samhsa Grant | (11,073) | 106,079 | 95,007 | (1) |
| Superior Ct 3 Assessment | 3,802 | - | - | 3,802 |
| Bulletproof Vest Grant | 255 | - | - | 255 |
| Scaap Grant | 23,151 | - | - | 23,151 |
| Sheriff Bomb Equipment | - | 1,710 | 1,710 | - |
| Speed Limit Project | (34,324) | - | - | (34,324) |
| Highway Safety Program B | 1,691 | - | - | 1,691 |
| Cc - Comm Transitions 219/220 | (3,422) | 152,664 | 115,693 | 33,549 |
| Cc - Adult Grant 217/218 | 106,573 | 925,219 | 942,664 | 89,128 |
| Cc - Project Income 215/216 | 90,803 | 1,969,938 | 1,911,773 | 148,968 |
| Cc - Truancy Mediation | 38,607 | 47,767 | 49,352 | 37,022 |
| Jail Lease Rental | 445,718 | 1,139,975 | 1,108,000 | 477,693 |
| Debt Service Reserve | 116,178 | - | - | 116,178 |
| 2006 Edit Refinance | 4,146 | 501,000 | 501,318 | 3,828 |
| Highway Escrow | 23,187 | 23,968 | - | 47,155 |
| Project (Revolving) | 1,845,086 | 3,179,857 | 2,779,976 | 2,244,967 |
| Public Officials Self Ins | 315,981 | 2,444 | 21,498 | 296,927 |
| Commissioners Self Ins | 101,407 | 152,640 | 36,744 | 217,303 |
| Highway Self Insurance | 179,861 | 39,662 | 34,901 | 184,622 |
| Sheriff Self Insurance | 826,592 | 6,083 | 144,781 | 687,894 |
| Inmate Medical | 172,735 | - | - | 172,735 |
| Flex Benefits | 96,561 | 231,454 | 221,953 | 106,062 |
| Francis Powers Trust | 72,692 | 8 | 2,643 | 70,057 |
| Congressional School Interest | 670 | 338 | - | 1,008 |
| Edit/Landfill Closure | 6,266,445 | 49,895 | 566,926 | 5,749,414 |
| Payroll | 36,862 | 18,973,701 | 18,970,733 | 39,830 |
| Inmate Medical Trust | 92,728 | 1,550,708 | 1,612,503 | 30,933 |
| Highway J&C Escrow | 5,623 | 1 | - | 5,624 |
| Villa Resident Trust | 45,480 | 149,675 | 150,977 | 44,178 |
| Auditors Trust | 229,697 | 103,386 | 145,210 | 187,873 |
| Deer Creek Levy | - | 3,203 | 3,203 | - |
| Long Term Disability | 5,642 | 81,073 | 82,826 | 3,889 |
| Park Tax Collections | 51 | 702 | 683 | 70 |
| National Guard | 449 | - | - | 449 |
| Court Costs | - | 47,448 | 43,987 | 3,461 |
| Treasurer Cash | 23,998,540 | 2,699,943 | 23,998,540 | 2,699,943 |
| Departments - Cash On Hand | 148,055 | 148,256 | 148,055 | 148,256 |

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

| Fund | Cash and Investments 01-01-12 | Receipts | Disbursements | Cash and Investments 12-31-12 |
|------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Clerk - Lbt Acct | 1,951,527 | 20,718,909 | 20,103,955 | 2,566,481 |
| Tyler Cit Retention | 60,809 | 14,117 | 71,236 | 3,690 |
| Innkeeper Tax Hea 1250 | <u>2,274,662</u> | <u>1,955,189</u> | <u>3,914,922</u> | <u>314,929</u> |
| Totals | <u>\$ 94,506,128</u> | <u>\$ 373,346,920</u> | <u>\$ 381,378,830</u> | <u>\$ 86,474,218</u> |

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of 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 accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, county economic development income tax, boat and trailer excise tax, auto excise tax, inheritance tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: building and planning permits, demolition permits, electrical permits, sign permits, mobile home permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, and riverboat receipts received from the state.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, health department charges, recording fees, copies of public records, copy machine charges, sales disclosure and deed fees, accident report copies, gun permit applications, 911 telephone services, dust control, recycling fees, park rental fees, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being established for reimbursable grants and the reimbursements for expenditures were not received by December 31, 2012. Cash deficits in the APC – SURP FY2012 Fund arose from untimely requests for reimbursements; these deficits are to be repaid from future receipts. Cash deficits in the Speed Limit Project Fund are due to an unresponsive participating agency; these deficits are to be repaid from future receipts. Cash deficits in the JAIBG Show Cap Grant 625/626, In Law Enforce Asst Grant, and New Directions are due to elimination of the grant program and costs not being shifted to the General Fund; these deficits occurred prior to 2007 and are to be

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

repaid from the General Fund. Cash 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.

Note 8. Restatements

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

| Fund Name | Balance as of December 31, 2011 | Prior Period Adjustment | Balance as of January 1, 2012 |
|----------------------------|---------------------------------------|----------------------------|-------------------------------------|
| Departments – Cash On Hand | \$ 150,495 | \$ 2,440 | \$ 148,055 |
| Sheriff's Pension Trust | 14,359,232 | 14,359,232 | - |

The Sheriff's Pension Trust has been restated to reflect a change in reporting requirements.

Note 9. Holding Corporations

The County has entered into a capital lease with the Governmental Building Corporation (the lessor) for financing the expansion of the County Jail. 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 2012 totaled \$1,108,000.

Note 10. Subsequent Events

On June 18, 2012, the Commissioners received and opened requests for proposals for four new articulating motor graders. Resolution 2013-04-CM, dated January 22, 2013, approved a lease-purchase arrangement and authorized the Commissioners to sign contract documents. On January 22, 2013, the Commissioners entered into a lease-purchase agreement with Caterpillar Financial Services Corporation for four motor graders with four equal installments of \$91,974 due each January through 2016 and a final payment of \$938,000. The source of funding for this purchase is the Motor Vehicle Highway Fund.

Note 11. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: medical, dental, and vision insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

| | County General | County Highway | Local Road And Street | Sheriff Accident Reports | Firearms & Training | Edit | Parking Garage Maintenance |
|----------------------------------------------------|---------------------|-------------------|--------------------------------|--------------------------------|---------------------------|----------------------|----------------------------------|
| Cash and investments - beginning | \$ 2,717,682 | \$ 340,224 | \$ 563,061 | \$ 14,557 | \$ 53,973 | \$ 15,150,539 | \$ 302,029 |
| Receipts: | | | | | | | |
| Taxes | 29,564,345 | - | - | - | - | 6,591,817 | - |
| Licenses and permits | 318,206 | - | 23,645 | - | 49,520 | - | - |
| Intergovernmental | 3,317,762 | 3,169,959 | 873,459 | - | - | - | - |
| Charges for services | 6,121,238 | - | 221 | 12,589 | - | - | 110,142 |
| Fines and forfeits | 745,100 | - | - | - | - | - | - |
| Other receipts | <u>3,852,630</u> | <u>22,738</u> | <u>66,127</u> | <u>-</u> | <u>-</u> | <u>146,883</u> | <u>2,431</u> |
| Total receipts | <u>43,919,281</u> | <u>3,192,697</u> | <u>963,452</u> | <u>12,589</u> | <u>49,520</u> | <u>6,738,700</u> | <u>112,573</u> |
| Disbursements: | | | | | | | |
| Personal services | 28,843,883 | 2,470,408 | - | - | - | 442,779 | - |
| Supplies | 1,802,399 | - | 290,807 | - | - | 2,539 | - |
| Other services and charges | 5,924,304 | 106,761 | 295,265 | 10,647 | 25,770 | 1,233,717 | 99,021 |
| Debt service - principal and interest | - | - | - | - | - | 791,992 | - |
| Capital outlay | - | - | 74,096 | - | - | 2,129,032 | - |
| Other disbursements | <u>1,458,805</u> | <u>-</u> | <u>230</u> | <u>-</u> | <u>-</u> | <u>1,177,461</u> | <u>-</u> |
| Total disbursements | <u>38,029,391</u> | <u>2,577,169</u> | <u>660,398</u> | <u>10,647</u> | <u>25,770</u> | <u>5,777,520</u> | <u>99,021</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,889,890</u> | <u>615,528</u> | <u>303,054</u> | <u>1,942</u> | <u>23,750</u> | <u>961,180</u> | <u>13,552</u> |
| Cash and investments - ending | <u>\$ 8,607,572</u> | <u>\$ 955,752</u> | <u>\$ 866,115</u> | <u>\$ 16,499</u> | <u>\$ 77,723</u> | <u>\$ 16,111,719</u> | <u>\$ 315,581</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Law Enforcement Cont Ed | Clerks Record Perpetuation | Enhanced Access Fees | Unsafe Building Ordinance | E-911 | Drug Free Community | Drain Maintenance |
|----------------------------------------------------|----------------------------------|----------------------------------|----------------------------|---------------------------------|--------------------|---------------------------|----------------------|
| Cash and investments - beginning | \$ 50,773 | \$ 41,936 | \$ 6,509 | \$ 16,844 | \$ 1,108,122 | \$ 107,147 | \$ 1,184,373 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 372,725 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 43,129 | 92,540 | 840 | - | 484,402 | - | 4,200 |
| Fines and forfeits | - | - | - | - | - | 162,549 | - |
| Other receipts | - | - | - | 5,264 | 4,618 | - | 62,003 |
| Total receipts | <u>43,129</u> | <u>92,540</u> | <u>840</u> | <u>5,264</u> | <u>489,020</u> | <u>162,549</u> | <u>438,928</u> |
| Disbursements: | | | | | | | |
| Personal services | - | 12,505 | - | - | - | - | - |
| Supplies | - | 1,761 | - | - | - | - | - |
| Other services and charges | 21,596 | 10,389 | - | 8,397 | 441,604 | 143,559 | 218,883 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 4,412 | - | - | 7,761 | - | - |
| Other disbursements | 4,536 | - | - | - | 1,147,778 | - | 97,413 |
| Total disbursements | <u>26,132</u> | <u>29,067</u> | <u>-</u> | <u>8,397</u> | <u>1,597,143</u> | <u>143,559</u> | <u>316,296</u> |
| Excess (deficiency) of receipts over disbursements | <u>16,997</u> | <u>63,473</u> | <u>840</u> | <u>(3,133)</u> | <u>(1,108,123)</u> | <u>18,990</u> | <u>122,632</u> |
| Cash and investments - ending | <u>\$ 67,770</u> | <u>\$ 105,409</u> | <u>\$ 7,349</u> | <u>\$ 13,711</u> | <u>\$ (1)</u> | <u>\$ 126,137</u> | <u>\$ 1,307,005</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | IV-D Prosecutor Incentive | Probation User Fees-Adult | Recorder Record Perpetuation | Local Health Maintenance | Pre-Trial Diversion | Plat Book | County Misdemeanant |
|----------------------------------------------------|---------------------------------|---------------------------------|------------------------------------|--------------------------------|------------------------|------------------|------------------------|
| Cash and investments - beginning | \$ 98,837 | \$ 293,098 | \$ 204,701 | \$ 36,101 | \$ 171,367 | \$ 67,809 | \$ 97,208 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 83,352 | - | - | 71,647 | - | - | - |
| Charges for services | - | - | 221,400 | - | - | 31,880 | 98,951 |
| Fines and forfeits | - | 332,174 | - | - | - | - | - |
| Other receipts | - | 2,615 | 14 | - | 218,232 | - | - |
| Total receipts | <u>83,352</u> | <u>334,789</u> | <u>221,414</u> | <u>71,647</u> | <u>218,232</u> | <u>31,880</u> | <u>98,951</u> |
| Disbursements: | | | | | | | |
| Personal services | 46,176 | 306,069 | 143,311 | 71,419 | 9,066 | 26,702 | - |
| Supplies | - | 13,805 | - | - | 3,110 | 1,160 | 52,746 |
| Other services and charges | 10,891 | 14,941 | 12,543 | - | 218,504 | 440 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 3,958 | - | - | - | 22,820 | - | - |
| Other disbursements | - | 2,988 | - | - | 752 | 10,000 | - |
| Total disbursements | <u>61,025</u> | <u>337,803</u> | <u>155,854</u> | <u>71,419</u> | <u>254,252</u> | <u>38,302</u> | <u>52,746</u> |
| Excess (deficiency) of receipts over disbursements | <u>22,327</u> | <u>(3,014)</u> | <u>65,560</u> | <u>228</u> | <u>(36,020)</u> | <u>(6,422)</u> | <u>46,205</u> |
| Cash and investments - ending | <u>\$ 121,164</u> | <u>\$ 290,084</u> | <u>\$ 270,261</u> | <u>\$ 36,329</u> | <u>\$ 135,347</u> | <u>\$ 61,387</u> | <u>\$ 143,413</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | IV-D 10-99 Child Support | Surveyor Cornerstone Perp | Jury Pay | Rainy Day - Gen & Econ Dev | Inmate Medical Copay | Sales Disclosure | Tipco Hazmat |
|----------------------------------------------------|-----------------------------------|---------------------------------|------------------|----------------------------------------|----------------------------|---------------------|------------------|
| Cash and investments - beginning | \$ 53,205 | \$ 181,378 | \$ 72,918 | \$ 11,015,838 | \$ 60,682 | \$ 23,612 | \$ 11,861 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 55,405 | - | - | - | - | - | - |
| Charges for services | - | 27,180 | - | - | - | 34,455 | 3,555 |
| Fines and forfeits | - | - | 27,139 | - | - | - | - |
| Other receipts | - | - | 595 | - | 17,862 | - | - |
| Total receipts | <u>55,405</u> | <u>27,180</u> | <u>27,734</u> | <u>-</u> | <u>17,862</u> | <u>34,455</u> | <u>3,555</u> |
| Disbursements: | | | | | | | |
| Personal services | 36,224 | 21,940 | - | - | - | - | - |
| Supplies | 999 | 2,851 | - | - | - | - | - |
| Other services and charges | 13,372 | 2,393 | 46,608 | - | - | 21,394 | 5,231 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 1,330 | - | - | - | - | 2,829 | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>51,925</u> | <u>27,184</u> | <u>46,608</u> | <u>-</u> | <u>-</u> | <u>24,223</u> | <u>5,231</u> |
| Excess (deficiency) of receipts over disbursements | <u>3,480</u> | <u>(4)</u> | <u>(18,874)</u> | <u>-</u> | <u>17,862</u> | <u>10,232</u> | <u>(1,676)</u> |
| Cash and investments - ending | <u>\$ 56,685</u> | <u>\$ 181,374</u> | <u>\$ 54,044</u> | <u>\$ 11,015,838</u> | <u>\$ 78,544</u> | <u>\$ 33,844</u> | <u>\$ 10,185</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Tobacco Settlement | Casa | Levy Excess | Sheriff Sale | Id Security Protection | Race & Gender Fairness Grant | County 911 |
|----------------------------------------------------|-----------------------|------------------|-------------------|------------------|------------------------------|------------------------------------------|---------------------|
| Cash and investments - beginning | \$ 31,884 | \$ 15,140 | \$ 637,404 | \$ 34,380 | \$ 264,626 | \$ 1,491 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | 9,345 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 87,052 | - | - | - | - | - |
| Charges for services | - | - | - | - | 14,735 | - | 646,894 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 90 | - | - | 76,162 | 1,771 | - | 1,876,434 |
| Total receipts | <u>90</u> | <u>87,052</u> | <u>9,345</u> | <u>76,162</u> | <u>16,506</u> | <u>-</u> | <u>2,523,328</u> |
| Disbursements: | | | | | | | |
| Personal services | 446 | 77,388 | - | - | - | - | 35,870 |
| Supplies | - | 3,515 | - | - | - | - | - |
| Other services and charges | - | 4,062 | - | - | 61,083 | - | 255,318 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 37,319 |
| Other disbursements | - | - | - | 49,700 | - | - | - |
| Total disbursements | <u>446</u> | <u>84,965</u> | <u>-</u> | <u>49,700</u> | <u>61,083</u> | <u>-</u> | <u>328,507</u> |
| Excess (deficiency) of receipts over disbursements | <u>(356)</u> | <u>2,087</u> | <u>9,345</u> | <u>26,462</u> | <u>(44,577)</u> | <u>-</u> | <u>2,194,821</u> |
| Cash and investments - ending | <u>\$ 31,528</u> | <u>\$ 17,227</u> | <u>\$ 646,749</u> | <u>\$ 60,842</u> | <u>\$ 220,049</u> | <u>\$ 1,491</u> | <u>\$ 2,194,821</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Coit Spec 3 Month Reserve | Reassessment 2015 or 2017 | Prosecutor Arra | County General Arra | Cumulative Capital Development | Capital Park | Cumulative Bridge |
|-------------------------------------------------------|---------------------------------------|------------------------------------|--------------------|---------------------------|--------------------------------------|-----------------|----------------------|
| Cash and investments - beginning | \$ 1,721,241 | \$ 54,916 | \$ 20,643 | \$ 30,265 | \$ 2,141,390 | \$ 79,594 | \$ 1,308,496 |
| Receipts: | | | | | | | |
| Taxes | - | 292,464 | - | - | 1,160,585 | - | 2,225,285 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 27,280 | - | - | 107,932 | - | 364,638 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 228 | - | - | 15,732 | 620 | 1,698 |
| Total receipts | - | 319,972 | - | - | 1,284,249 | 620 | 2,591,621 |
| Disbursements: | | | | | | | |
| Personal services | - | 181,340 | 20,643 | - | 183,556 | - | 649,370 |
| Supplies | - | 568 | - | - | 48,828 | - | 50,315 |
| Other services and charges | - | 66,352 | - | - | 538,099 | - | 342,224 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 450,441 | - | 1,161,856 |
| Other disbursements | - | - | - | - | - | - | 896 |
| Total disbursements | - | 248,260 | 20,643 | - | 1,220,924 | - | 2,204,661 |
| Excess (deficiency) of receipts over disbursements | - | 71,712 | (20,643) | - | 63,325 | 620 | 386,960 |
| Cash and investments - ending | \$ 1,721,241 | \$ 126,628 | \$ - | \$ 30,265 | \$ 2,204,715 | \$ 80,214 | \$ 1,695,456 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | General Drain Improvement | Southeast Industrial Tif | County Self Insurance | Congressional School Principal | Surplus Tax Sale | Tax Sale Redemption | Surplus Tax |
|-------------------------------------------------------|---------------------------------|--------------------------------|-----------------------------|--------------------------------------|------------------------|---------------------------|----------------|
| Cash and investments - beginning | \$ 56,335 | \$ 1,083,082 | \$ 2,183,147 | \$ 43,511 | \$ 1,132,855 | \$ 3,874 | \$ 259,241 |
| Receipts: | | | | | | | |
| Taxes | 59,361 | 1,008,156 | - | - | - | - | 734,748 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 32,558 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 800,610 | 10,673 | 8,284,893 | - | 1,456,897 | 156,660 | 1,342 |
| Total receipts | 892,529 | 1,018,829 | 8,284,893 | - | 1,456,897 | 156,660 | 736,090 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 462,012 | 348,254 | 7,129,927 | - | - | - | 518,891 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 2,293 | - | - | - | 1,071,192 | 156,583 | - |
| Total disbursements | 464,305 | 348,254 | 7,129,927 | - | 1,071,192 | 156,583 | 518,891 |
| Excess (deficiency) of receipts over disbursements | 428,224 | 670,575 | 1,154,966 | - | 385,705 | 77 | 217,199 |
| Cash and investments - ending | \$ 484,559 | \$ 1,753,657 | \$ 3,338,113 | \$ 43,511 | \$ 1,518,560 | \$ 3,951 | \$ 476,440 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Settlement | Inheritance Tax | Special Death Benefits | Educational Vehicle License | Cedit | Wheel Tax | Surtax |
|-------------------------------------------------------|---------------------|---------------------|------------------------------|-----------------------------------|-------------------|------------------|------------------|
| Cash and investments - beginning | \$ (94,327) | \$ 1,129,049 | \$ 1,140 | \$ 1,181 | \$ 70,083 | \$ 13,115 | \$ 136,876 |
| Receipts: | | | | | | | |
| Taxes | 178,945,917 | - | - | - | 3,334,604 | 189,727 | 2,456,000 |
| Licenses and permits | - | - | - | 3,263 | - | - | - |
| Intergovernmental | 22,636,423 | 5,218,514 | - | - | - | - | - |
| Charges for services | 232,561 | - | - | - | - | - | - |
| Fines and forfeits | 244,311 | - | - | - | - | - | - |
| Other receipts | 32,309 | - | 11,760 | - | - | - | - |
| Total receipts | <u>202,091,521</u> | <u>5,218,514</u> | <u>11,760</u> | <u>3,263</u> | <u>3,334,604</u> | <u>189,727</u> | <u>2,456,000</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 5,169,242 | - | 4,444 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 198,770,041 | - | 11,935 | - | 2,622,455 | 192,280 | 2,500,693 |
| Total disbursements | <u>198,770,041</u> | <u>5,169,242</u> | <u>11,935</u> | <u>4,444</u> | <u>2,622,455</u> | <u>192,280</u> | <u>2,500,693</u> |
| Excess (deficiency) of receipts over disbursements | <u>3,321,480</u> | <u>49,272</u> | <u>(175)</u> | <u>(1,181)</u> | <u>712,149</u> | <u>(2,553)</u> | <u>(44,693)</u> |
| Cash and investments - ending | <u>\$ 3,227,153</u> | <u>\$ 1,178,321</u> | <u>\$ 965</u> | <u>\$ -</u> | <u>\$ 782,232</u> | <u>\$ 10,562</u> | <u>\$ 92,183</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Coit | Mortgage Fee | Child Restraint | Homestead Credit Refund | Hea 1001 State Hsc 2008 | Juvenile probation donation | DMC ICJI Grant |
|-------------------------------------------------------|-------------------|-----------------|--------------------|-------------------------------|-------------------------------------|-----------------------------------|----------------------|
| Cash and investments - beginning | \$ 1,320,440 | \$ 3,095 | \$ 75 | \$ 13 | \$ 26,657 | \$ 100 | \$ (3,936) |
| Receipts: | | | | | | | |
| Taxes | 19,891,927 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | 7,851 |
| Charges for services | - | 19,105 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 5,602 | - | - | - | 242 | 300 | - |
| Total receipts | <u>19,897,529</u> | <u>19,105</u> | <u>-</u> | <u>-</u> | <u>242</u> | <u>300</u> | <u>7,851</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 18,840 | - | - | - | 290 | 8,012 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 20,432,694 | - | - | 13 | - | - | - |
| Total disbursements | <u>20,432,694</u> | <u>18,840</u> | <u>-</u> | <u>13</u> | <u>-</u> | <u>290</u> | <u>8,012</u> |
| Excess (deficiency) of receipts over disbursements | <u>(535,165)</u> | <u>265</u> | <u>-</u> | <u>(13)</u> | <u>242</u> | <u>10</u> | <u>(161)</u> |
| Cash and investments - ending | <u>\$ 785,275</u> | <u>\$ 3,360</u> | <u>\$ 75</u> | <u>\$ -</u> | <u>\$ 26,899</u> | <u>\$ 110</u> | <u>\$ (4,097)</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Sheriff Equipment Grant | APC SURP FY2012 | TEMA LEPC HMEP FY2012 | CASA ICJI VOCA FY2012 | Juv Prob DFC Grant 11/12 | Probation Preg Supv B ICJI | Saturday School C |
|----------------------------------------------------|-------------------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------------|----------------------------------------|-------------------------|
| Cash and investments - beginning | \$ (127,846) | \$ (4,882) | \$ (5,340) | \$ (5,920) | \$ 635 | \$ (4,157) | \$ (9,022) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 146,118 | - | 66,254 | 23,110 | - | 12,177 | 19,898 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 1,351 | - | - |
| Total receipts | <u>146,118</u> | <u>-</u> | <u>66,254</u> | <u>23,110</u> | <u>1,351</u> | <u>12,177</u> | <u>19,898</u> |
| Disbursements: | | | | | | | |
| Personal services | - | 12,134 | - | 17,190 | - | 7,776 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 33,000 | - | 1,384 | 244 | 10,877 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 27,914 | - | - | - | - |
| Other disbursements | - | - | - | - | 1 | - | - |
| Total disbursements | <u>-</u> | <u>12,134</u> | <u>60,914</u> | <u>17,190</u> | <u>1,385</u> | <u>8,020</u> | <u>10,877</u> |
| Excess (deficiency) of receipts over disbursements | <u>146,118</u> | <u>(12,134)</u> | <u>5,340</u> | <u>5,920</u> | <u>(34)</u> | <u>4,157</u> | <u>9,021</u> |
| Cash and investments - ending | <u>\$ 18,272</u> | <u>\$ (17,016)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 601</u> | <u>\$ -</u> | <u>\$ (1)</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Juv Alt Project Income | Commissioners Tax Certificate | Sheriff Firearms Destruction | Elected Official Training | Juv Alt DFC Grant 11/12 | Pers Prop Audit TMA 10-12 | Flood Buyout Match |
|----------------------------------------------------|---------------------------------|-------------------------------------|------------------------------------|---------------------------------|-------------------------------------|---------------------------------------|--------------------------|
| Cash and investments - beginning | \$ 4,715 | \$ 251 | \$ 1,850 | \$ 6,200 | \$ (522) | \$ 73 | \$ (52,294) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | 3,916 | - | 14,735 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 71,695 | 30,492 | - | - | 1,515 | 817,823 | - |
| Total receipts | 71,695 | 34,408 | - | 14,735 | 1,515 | 817,823 | - |
| Disbursements: | | | | | | | |
| Personal services | 49,528 | - | - | - | - | - | - |
| Supplies | 50 | - | - | - | - | - | - |
| Other services and charges | 1,248 | - | - | 1,910 | 993 | 530,200 | 5,031 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 10,967 | 31,951 | - | - | - | - | - |
| Total disbursements | 61,793 | 31,951 | - | 1,910 | 993 | 530,200 | 5,031 |
| Excess (deficiency) of receipts over disbursements | 9,902 | 2,457 | - | 12,825 | 522 | 287,623 | (5,031) |
| Cash and investments - ending | \$ 14,617 | \$ 2,708 | \$ 1,850 | \$ 19,025 | \$ - | \$ 287,696 | \$ (57,325) |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | JAIBG Juv Alt Grant | Health Immunization | 2010 Settlement Holding | Title IV-D Incentive | Juvenile Drug Treatment Court | Court Improve Project 2 | Naturalist Program Gift |
|----------------------------------------------------|------------------------------|------------------------|-------------------------------|----------------------------|----------------------------------------|----------------------------------|-------------------------------|
| Cash and investments - beginning | \$ (10,205) | \$ 48,253 | \$ 7,280 | \$ 84,541 | \$ 2,325 | \$ (1,115) | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 48,985 | 65,428 | - | 55,405 | - | 14,230 | - |
| Charges for services | - | 48,838 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 5,875 | - | 114,995 |
| Total receipts | <u>48,985</u> | <u>114,266</u> | <u>-</u> | <u>55,405</u> | <u>5,875</u> | <u>14,230</u> | <u>114,995</u> |
| Disbursements: | | | | | | | |
| Personal services | 38,780 | 32,863 | - | 18,293 | - | - | - |
| Supplies | - | 39,436 | - | - | - | - | - |
| Other services and charges | - | 26,027 | - | 4,228 | 6,400 | 13,115 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 2,761 | - | 33 | - | - | - |
| Other disbursements | - | - | 293 | - | - | - | - |
| Total disbursements | <u>38,780</u> | <u>101,087</u> | <u>293</u> | <u>22,554</u> | <u>6,400</u> | <u>13,115</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>10,205</u> | <u>13,179</u> | <u>(293)</u> | <u>32,851</u> | <u>(525)</u> | <u>1,115</u> | <u>114,995</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 61,432</u> | <u>\$ 6,987</u> | <u>\$ 117,392</u> | <u>\$ 1,800</u> | <u>\$ -</u> | <u>\$ 114,995</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | ICJI Byrne JDAI 137/145 | MRC NACCHO Grant B | Innovative Construction Services Retainage | TEMA ICS Training | TEMA 2011 EOD | Truancy JABG ICJI 12/13 | TEMA AHIMTA Conf 12/12 |
|----------------------------------------------------|----------------------------------|-----------------------------|-----------------------------------------------------|-------------------------|---------------------|----------------------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 22,769 | 5,000 | - | - | - | 5,619 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 114,577 | - | - | 4,000 | - |
| Total receipts | <u>22,769</u> | <u>5,000</u> | <u>114,577</u> | <u>-</u> | <u>-</u> | <u>9,619</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 7,362 | - |
| Supplies | - | - | - | - | - | 85 | - |
| Other services and charges | 36,400 | 43 | - | 390 | - | 664 | 54,214 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 50,000 | - | 3,241 | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>36,400</u> | <u>43</u> | <u>50,000</u> | <u>390</u> | <u>3,241</u> | <u>8,111</u> | <u>54,214</u> |
| Excess (deficiency) of receipts over disbursements | <u>(13,631)</u> | <u>4,957</u> | <u>64,577</u> | <u>(390)</u> | <u>(3,241)</u> | <u>1,508</u> | <u>(54,214)</u> |
| Cash and investments - ending | <u>\$ (13,631)</u> | <u>\$ 4,957</u> | <u>\$ 64,577</u> | <u>\$ (390)</u> | <u>\$ (3,241)</u> | <u>\$ 1,508</u> | <u>\$ (54,214)</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | GR-Sher SRO FY12/13 | TEMA D4 Sustainability | TEMA ACAMS - 2011 HSGP | TEMA RACES Grant | Wic Peer Enhancement B | TEMA Competitive Grant | Ineligible HSC |
|----------------------------------------------------|---------------------------|------------------------------|------------------------------------|------------------------|---------------------------------|------------------------------|-------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 12,850 | - | 36,798 | 3,625 | 3,622 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 30,710 |
| Other receipts | - | - | - | - | - | - | 317,404 |
| Total receipts | - | 12,850 | - | 36,798 | 3,625 | 3,622 | 348,114 |
| Disbursements: | | | | | | | |
| Personal services | 8,949 | - | - | - | 13,929 | - | - |
| Supplies | - | - | - | - | 164 | - | - |
| Other services and charges | - | - | 5,720 | - | 566 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 15,784 | - | 36,798 | - | 3,622 | - |
| Other disbursements | - | - | - | - | - | - | 284 |
| Total disbursements | 8,949 | 15,784 | 5,720 | 36,798 | 14,659 | 3,622 | 284 |
| Excess (deficiency) of receipts over disbursements | (8,949) | (2,934) | (5,720) | - | (11,034) | - | 347,830 |
| Cash and investments - ending | <u>\$ (8,949)</u> | <u>\$ (2,934)</u> | <u>\$ (5,720)</u> | <u>\$ -</u> | <u>\$ (11,034)</u> | <u>\$ -</u> | <u>\$ 347,830</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Title II Reduce DetentionD | Sub Abuse ICJI 12/13 | CASA ICJI VOCA FY12/13 | District 4 Emergency Deployment | Ct Svcs Scholarship Grant | Ct Svcs DFC Grant 12/13 | Health Dept Donations |
|----------------------------------------------------|-------------------------------------|-------------------------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|-----------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 637 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 38,552 | 6,720 | - | 28,403 | 427 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 107 | 5,000 | - |
| Total receipts | <u>38,552</u> | <u>6,720</u> | <u>-</u> | <u>28,403</u> | <u>534</u> | <u>5,000</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 48,475 | - | 5,033 | 20,373 | - | - | - |
| Supplies | - | 6,433 | - | 20,784 | - | - | - |
| Other services and charges | 6,950 | 3,786 | - | 5,702 | 531 | - | 392 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 3,564 | - | - | - |
| Other disbursements | 339 | - | - | - | - | - | - |
| Total disbursements | <u>55,764</u> | <u>10,219</u> | <u>5,033</u> | <u>50,423</u> | <u>531</u> | <u>-</u> | <u>392</u> |
| Excess (deficiency) of receipts over disbursements | <u>(17,212)</u> | <u>(3,499)</u> | <u>(5,033)</u> | <u>(22,020)</u> | <u>3</u> | <u>5,000</u> | <u>(392)</u> |
| Cash and investments - ending | <u>\$ (17,212)</u> | <u>\$ (3,499)</u> | <u>\$ (5,033)</u> | <u>\$ (22,020)</u> | <u>\$ 3</u> | <u>\$ 5,000</u> | <u>\$ 245</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Prosecutor Drug Enforce | Reassessment | Sheriff Continuing Ed | Park - Donation | Court Services - Donation | Transfer & Recycling | Ag Test Plot - Donation |
|----------------------------------------------------|-------------------------------|--------------|-----------------------------|-----------------------|------------------------------------|----------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 27,450 | \$ 25,213 | \$ 30,325 | \$ 4,347 | \$ 183 | \$ 24,046 | \$ 5,147 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 10,934 | - |
| Fines and forfeits | 28,621 | - | - | - | - | - | - |
| Other receipts | 53 | 110 | 5,536 | 5,621 | - | - | - |
| Total receipts | 28,674 | 110 | 5,536 | 5,621 | - | 10,934 | - |
| Disbursements: | | | | | | | |
| Personal services | - | 17,365 | - | - | - | - | - |
| Supplies | 1,110 | 318 | - | - | - | - | - |
| Other services and charges | 17,968 | - | - | 6,480 | - | 6,500 | 3,196 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 3,212 | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 22,290 | 17,683 | - | 6,480 | - | 6,500 | 3,196 |
| Excess (deficiency) of receipts over disbursements | 6,384 | (17,573) | 5,536 | (859) | - | 4,434 | (3,196) |
| Cash and investments - ending | \$ 33,834 | \$ 7,640 | \$ 35,861 | \$ 3,488 | \$ 183 | \$ 28,480 | \$ 1,951 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Extension - Donation | Fg Restoration - Donation | Wic Peer Enhancement | Wic B | Wic | Voting Equip Reimb | Family Court Grant |
|----------------------------------------------------|----------------------------|------------------------------------|----------------------------|--------------|-------------|--------------------------|--------------------------|
| Cash and investments - beginning | \$ 600 | \$ 16,756 | \$ (16,140) | \$ (147) | \$ (64,533) | \$ 5,713 | \$ 12,015 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 221,224 | 35,275 | 1,731,350 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 14,503 | - | - | 53,166 | - | - |
| Total receipts | - | 14,503 | 221,224 | 35,275 | 1,784,516 | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | 118,943 | 155,157 | 501,766 | - | - |
| Supplies | - | - | 2,986 | 133,370 | 1,139,657 | - | - |
| Other services and charges | - | - | 82,326 | 15,368 | 66,977 | - | 11,825 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 829 | - | 4,603 | 5,712 | - |
| Other disbursements | - | - | - | 90 | 6,981 | 1 | - |
| Total disbursements | - | - | 205,084 | 303,985 | 1,719,984 | 5,713 | 11,825 |
| Excess (deficiency) of receipts over disbursements | - | 14,503 | 16,140 | (268,710) | 64,532 | (5,713) | (11,825) |
| Cash and investments - ending | \$ 600 | \$ 31,259 | \$ - | \$ (268,857) | \$ (1) | \$ - | \$ 190 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Court Interpreter Grant B | Family Court Grant B | Drug Court Grant | Infraction Diversion | N Central / Chronic Health | Casa Voca Grant | Casa Voca Grant B |
|-------------------------------------------------------|------------------------------------|-------------------------------|------------------------|-------------------------|----------------------------------------|-----------------------|----------------------------|
| Cash and investments - beginning | \$ 8,667 | \$ 2 | \$ 4,500 | \$ 364,254 | \$ 590 | \$ 104 | \$ 1,331 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 7,150 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 4,500 | 135,730 | 3,500 | - | - |
| Total receipts | 7,150 | - | 4,500 | 135,730 | 3,500 | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 194,338 | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 10,820 | - | 9,000 | 59,758 | 3,500 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 10,820 | - | 9,000 | 254,096 | 3,500 | - | - |
| Excess (deficiency) of receipts over disbursements | (3,670) | - | (4,500) | (118,366) | - | - | - |
| Cash and investments - ending | \$ 4,997 | \$ 2 | \$ - | \$ 245,888 | \$ 590 | \$ 104 | \$ 1,331 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Emergency Preparedness C | Restorative Justice Icji Grant | Flood Buyout | Sheriff Byrne Grant | Court Impr Project | Court Tech Improvement | Adolescent Sub Abuse 2 |
|----------------------------------------------------|--------------------------------|-----------------------------------------|---------------------|---------------------------|--------------------------|------------------------------|---------------------------------|
| Cash and investments - beginning | \$ (491) | \$ (10,332) | \$ (158,222) | \$ 1,239 | \$ - | \$ 23 | \$ 2,713 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 10,307 | 22,224 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | <u>10,307</u> | <u>22,224</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 8,852 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 11,892 | 13,754 | 1,239 | 1,485 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 1,420 | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>10,272</u> | <u>11,892</u> | <u>13,754</u> | <u>1,239</u> | <u>1,485</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>35</u> | <u>10,332</u> | <u>(13,754)</u> | <u>(1,239)</u> | <u>(1,485)</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (456)</u> | <u>\$ -</u> | <u>\$ (171,976)</u> | <u>\$ -</u> | <u>\$ (1,485)</u> | <u>\$ 23</u> | <u>\$ 2,713</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Adolescent Sub Abuse | Childrens Advocacy Grant 625/626 | Jaibg Show Cap Grant 602/605 | District 4 / Ahmit Conference Grant | Dist 4 Admin Grant - Tema | Icac Grant A | Adult Protective Services |
|-------------------------------------------------------|----------------------------|-------------------------------------------|------------------------------------------|-------------------------------------------------|---------------------------------------|--------------------|---------------------------------|
| Cash and investments - beginning | \$ 463 | \$ 534 | \$ (12,518) | \$ - | \$ (34,202) | \$ - | \$ 9,181 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 51,689 | 104,158 | 2,517 | 82,813 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 268 | - | - | - | - | - |
| Total receipts | - | 268 | - | 51,689 | 104,158 | 2,517 | 82,813 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 5,138 | - | - | 72,124 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 60,894 | 55,000 | 2,674 | 1,081 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 14,886 | 74,346 | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | 80,918 | 129,346 | 2,674 | 73,205 |
| Excess (deficiency) of receipts over disbursements | - | 268 | - | (29,229) | (25,188) | (157) | 9,608 |
| Cash and investments - ending | \$ 463 | \$ 802 | \$ (12,518) | \$ (29,229) | \$ (59,390) | \$ (157) | \$ 18,789 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Public Defender User Fee | Hava Accessibility Grant | Carroll Rural Transp Planning Grant | Tsc Resource Officer ljci | Villa Donation | Sheriff - Donation | Cary Home - Donation |
|-------------------------------------------------------|-----------------------------------|--------------------------------|-------------------------------------------------|------------------------------------|-------------------|--------------------------|-------------------------------|
| Cash and investments - beginning | \$ 42,153 | \$ 2,525 | \$ (23,576) | \$ (2,041) | \$ 1 | \$ 1,609 | \$ 9,500 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 70,316 | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,041 | - | 10,485 | 18,436 |
| Total receipts | 70,316 | - | - | 2,041 | - | 10,485 | 18,436 |
| Disbursements: | | | | | | | |
| Personal services | 4,026 | - | 4,502 | - | - | - | - |
| Supplies | 1,846 | - | - | - | - | - | - |
| Other services and charges | 53,902 | - | - | - | - | - | 22,319 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 59,774 | - | 4,502 | - | - | - | 22,319 |
| Excess (deficiency) of receipts over disbursements | 10,542 | - | (4,502) | 2,041 | - | 10,485 | (3,883) |
| Cash and investments - ending | \$ 52,695 | \$ 2,525 | \$ (28,078) | \$ - | \$ 1 | \$ 12,094 | \$ 5,617 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Casa Donations | Wic-Donations | Dust Control Program | Tema 2009 Shsp | Sup 3 Ncjfcj Grant | Casa Voca 10/11 Grant | Excise Surtax |
|----------------------------------------------------|-------------------|---------------|----------------------------|----------------------|-----------------------------|--------------------------------|------------------|
| Cash and investments - beginning | \$ 2,315 | \$ 10,119 | \$ - | \$ (5,487) | \$ - | \$ 956 | \$ 708,990 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 1,269,307 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 9,231 | 2,091 | - | - |
| Charges for services | - | - | 6,753 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 352 | 16,160 | - | - | - | - | 922 |
| Total receipts | 352 | 16,160 | 6,753 | 9,231 | 2,091 | - | 1,270,229 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 956 | - |
| Supplies | - | - | - | - | - | - | 599,178 |
| Other services and charges | 15 | 19,283 | 6,753 | 2,110 | 2,091 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 1,634 | - | - | 200,000 |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 15 | 19,283 | 6,753 | 3,744 | 2,091 | 956 | 799,178 |
| Excess (deficiency) of receipts over disbursements | 337 | (3,123) | - | 5,487 | - | (956) | 471,051 |
| Cash and investments - ending | \$ 2,652 | \$ 6,996 | \$ - | \$ - | \$ - | \$ - | \$ 1,180,041 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | False Alarm Fee | Tema Acams Grant | Late Surrender Fees | Family Counseling | Battle Ground Fence | Electronic Data Submission | Access Fees - Mits |
|----------------------------------------------------|-----------------------|------------------------|---------------------------|----------------------|---------------------------|----------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 11,376 | \$ (2,295) | \$ 41,338 | \$ 35,264 | \$ 21,915 | \$ 21,357 | \$ 541 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 43,395 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 1,028 | - |
| Fines and forfeits | 700 | - | - | 24,175 | - | - | - |
| Other receipts | - | - | - | - | 724 | - | - |
| Total receipts | <u>700</u> | <u>43,395</u> | <u>-</u> | <u>24,175</u> | <u>724</u> | <u>1,028</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 42,705 | - | 20,217 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>-</u> | <u>42,705</u> | <u>-</u> | <u>20,217</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>700</u> | <u>690</u> | <u>-</u> | <u>3,958</u> | <u>724</u> | <u>1,028</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 12,076</u> | <u>\$ (1,605)</u> | <u>\$ 41,338</u> | <u>\$ 39,222</u> | <u>\$ 22,639</u> | <u>\$ 22,385</u> | <u>\$ 541</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Hazardous Waste | Edit Reserve | F Lake Detention | Engineering Review | Berlovitz Detention | Phase II Stormwater | Federal Drug Seizure |
|-------------------------------------------------------|--------------------|-----------------|------------------------|-----------------------|------------------------|---------------------------|----------------------------|
| Cash and investments - beginning | \$ 353 | \$ 1,204,143 | \$ 136,098 | \$ 6,348 | \$ 11,816 | \$ 2,457,629 | \$ 3,923 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 25,826 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 1,058 | 55,925 | 80 | 54,800 | - |
| Total receipts | - | - | 1,058 | 55,925 | 80 | 80,626 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 232,664 | - |
| Supplies | - | - | - | - | - | 5,827 | - |
| Other services and charges | - | - | 1,280 | 54,439 | 7,689 | 126,424 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 1,204,143 | - | - | - | - | - |
| Total disbursements | - | 1,204,143 | 1,280 | 54,439 | 7,689 | 364,915 | - |
| Excess (deficiency) of receipts over disbursements | - | (1,204,143) | (222) | 1,486 | (7,609) | (284,289) | - |
| Cash and investments - ending | \$ 353 | \$ - | \$ 135,876 | \$ 7,834 | \$ 4,207 | \$ 2,173,340 | \$ 3,923 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Federal Drug Forfeitures | Non-Drug Forfeiture | Revenue Bonds | Wabash River Hydrology | Traffic Area Plan | Wireless E-911 | Juvenile Drug Court |
|-------------------------------------------------------|--------------------------------|------------------------|-------------------|------------------------------|-------------------------|-------------------|---------------------------|
| Cash and investments - beginning | \$ 36,155 | \$ 1,631 | \$ 507,465 | \$ 7,952 | \$ 450 | \$ 694,137 | \$ 3,018 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 245,651 | - |
| Fines and forfeits | 24,901 | - | - | - | - | - | - |
| Other receipts | - | - | - | 62 | - | 3,042 | - |
| Total receipts | <u>24,901</u> | <u>-</u> | <u>-</u> | <u>62</u> | <u>-</u> | <u>248,693</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | 41,670 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 2,194 | - | - | - | - | 178,598 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 25,239 | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | 722,561 | - |
| Total disbursements | <u>27,433</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>942,829</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(2,532)</u> | <u>-</u> | <u>-</u> | <u>62</u> | <u>-</u> | <u>(694,136)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 33,623</u> | <u>\$ 1,631</u> | <u>\$ 507,465</u> | <u>\$ 8,014</u> | <u>\$ 450</u> | <u>\$ 1</u> | <u>\$ 3,018</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Cc - | | | | Violence In The Community | | |
|----------------------------------------------------|------------------------|------------------------------|-------------------------|-----------------------|------------------------------------|---------------|----------------------|
| | Juvenile Grant B | Alt Dispute Resolution | Wind Energy Farms | Substance Abuse/Mh | | Drug Court | Tobacco Cessation |
| Cash and investments - beginning | \$ 27,943 | \$ 17,044 | \$ 1,000 | \$ 41,202 | \$ 90,542 | \$ 10 | \$ 304 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 107,904 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | 13,860 | - | 471,288 | 195,430 | - | - |
| Other receipts | 16 | - | - | 1,044 | 150 | - | - |
| Total receipts | <u>107,920</u> | <u>13,860</u> | <u>-</u> | <u>472,332</u> | <u>195,580</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 112,020 | - | - | 404,697 | 193,469 | - | - |
| Supplies | 10,294 | - | - | 17,945 | - | - | - |
| Other services and charges | 8,419 | 15,221 | - | 103,662 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 457 | - | - | - |
| Other disbursements | 1,633 | - | - | 107 | - | - | - |
| Total disbursements | <u>132,366</u> | <u>15,221</u> | <u>-</u> | <u>526,868</u> | <u>193,469</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(24,446)</u> | <u>(1,361)</u> | <u>-</u> | <u>(54,536)</u> | <u>2,111</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 3,497</u> | <u>\$ 15,683</u> | <u>\$ 1,000</u> | <u>\$ (13,334)</u> | <u>\$ 92,653</u> | <u>\$ 10</u> | <u>\$ 304</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Wabash River Parkway | Great Lakes | Afdc - Welfare Planning Council | Fed Adoptive Forfeitures | Sheriff Service Fee | Jams Grants 133/134 | Drug Free Communities 152/153 |
|-------------------------------------------------------|----------------------------|----------------|---------------------------------------------|--------------------------------|---------------------------|---------------------------|----------------------------------------|
| Cash and investments - beginning | \$ 208,996 | \$ 536,100 | \$ 4,213 | \$ 29,368 | \$ 128,012 | \$ 1,182 | \$ 844 |
| Receipts: | | | | | | | |
| Taxes | 198,197 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 96,486 | - | - |
| Other receipts | - | 4,177 | - | - | - | - | - |
| Total receipts | 198,197 | 4,177 | - | - | 96,486 | - | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 92,912 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 325,586 | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 325,586 | - | - | - | 92,912 | - | - |
| Excess (deficiency) of receipts over disbursements | (127,389) | 4,177 | - | - | 3,574 | - | - |
| Cash and investments - ending | \$ 81,607 | \$ 540,277 | \$ 4,213 | \$ 29,368 | \$ 131,586 | \$ 1,182 | \$ 844 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | New Directions | Tb Grant | Medical Reserve Corps | Casa Jfc Grant | Casa Capta Grant | Dtf Coalition Grant | In Law Enforc Asst Grant |
|----------------------------------------------------|-------------------|-------------|-----------------------------|----------------------|------------------------|---------------------------|--------------------------------------|
| Cash and investments - beginning | \$ (19,694) | \$ 4,398 | \$ 4,149 | \$ 1,111 | \$ 1,840 | \$ (3,889) | \$ (5,909) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 11,945 | - |
| Total receipts | - | - | - | - | - | 11,945 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 1,328 | - | - |
| Supplies | - | - | 325 | - | - | - | - |
| Other services and charges | - | - | 772 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 8,056 | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | - | - | 1,097 | - | 1,328 | 8,056 | - |
| Excess (deficiency) of receipts over disbursements | - | - | (1,097) | - | (1,328) | 3,889 | - |
| Cash and investments - ending | \$ (19,694) | \$ 4,398 | \$ 3,052 | \$ 1,111 | \$ 512 | \$ - | \$ (5,909) |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Jag Grant | Forensic Diversion Participant | Forensic Drug Court Grant | County Wheel Tax | Project Safe Neighborhood | Ifssa Aps Grant | Proj Lifesaver - Mcallister |
|----------------------------------------------------|------------------|--------------------------------------|------------------------------------|------------------------|---------------------------------|-----------------------|--------------------------------------|
| Cash and investments - beginning | \$ - | \$ 1,134 | \$ 396 | \$ 42,162 | \$ (8,808) | \$ - | \$ 14,744 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 96,683 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 138,733 | - | 1,586 | - | 9,718 | 45,922 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | 100 | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 600 | - |
| Total receipts | <u>138,733</u> | <u>100</u> | <u>1,586</u> | <u>96,683</u> | <u>9,718</u> | <u>46,522</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 97,919 | - | - | - | - | 64,531 | - |
| Supplies | 1,041 | 50 | - | 100,000 | - | - | - |
| Other services and charges | 3,981 | - | - | - | 1,080 | - | 628 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 1,982 | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>102,941</u> | <u>50</u> | <u>1,982</u> | <u>100,000</u> | <u>1,080</u> | <u>64,531</u> | <u>628</u> |
| Excess (deficiency) of receipts over disbursements | <u>35,792</u> | <u>50</u> | <u>(396)</u> | <u>(3,317)</u> | <u>8,638</u> | <u>(18,009)</u> | <u>(628)</u> |
| Cash and investments - ending | <u>\$ 35,792</u> | <u>\$ 1,184</u> | <u>\$ -</u> | <u>\$ 38,845</u> | <u>\$ (170)</u> | <u>\$ (18,009)</u> | <u>\$ 14,116</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Dist 4 Training & Ex Fy05 | Energy Eff Conserv Bg | Tema Shsp | Tema Shsp B | Local Emergency Planning | Hospital Planning Grant | Odp '04 |
|----------------------------------------------------|---------------------------------------|--------------------------------|------------------|-------------------|--------------------------------|-------------------------------|--------------------|
| Cash and investments - beginning | \$ (6,868) | \$ (3,000) | \$ 25,421 | \$ (28,738) | \$ 16,435 | \$ (111) | \$ (35,096) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 54,471 | 11,964 | - | 145,558 | 8,813 | 4,622 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 111 | - |
| Total receipts | <u>54,471</u> | <u>11,964</u> | <u>-</u> | <u>145,558</u> | <u>8,813</u> | <u>4,733</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | 6,075 | - | 4,622 | - |
| Other services and charges | 48,091 | 8,964 | - | - | 8,776 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 110,808 | - | - | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>48,091</u> | <u>8,964</u> | <u>-</u> | <u>116,883</u> | <u>8,776</u> | <u>4,622</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>6,380</u> | <u>3,000</u> | <u>-</u> | <u>28,675</u> | <u>37</u> | <u>111</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (488)</u> | <u>\$ -</u> | <u>\$ 25,421</u> | <u>\$ (63)</u> | <u>\$ 16,472</u> | <u>\$ -</u> | <u>\$ (35,096)</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Dfc Mentoring Grant | Dfc/Samhsa Grant | Superior Ct 3 Assessment | Bulletproof Vest Grant | Scaap Grant | Sheriff Bomb Equipment | Speed Limit Project |
|----------------------------------------------------|---------------------------|---------------------|-----------------------------------|------------------------------|----------------|------------------------------|---------------------------|
| Cash and investments - beginning | \$ 838 | \$ (11,073) | \$ 3,802 | \$ 255 | \$ 23,151 | \$ - | \$ (34,324) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 106,079 | - | - | - | 1,710 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | - | 106,079 | - | - | - | 1,710 | - |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 838 | 95,007 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 1,710 | - |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | 838 | 95,007 | - | - | - | 1,710 | - |
| Excess (deficiency) of receipts over disbursements | (838) | 11,072 | - | - | - | - | - |
| Cash and investments - ending | \$ - | \$ (1) | \$ 3,802 | \$ 255 | \$ 23,151 | \$ - | \$ (34,324) |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Highway Safety Program B | Cc - Comm Transitions 219/220 | Cc - Adult Grant 217/218 | Cc - Project Income 215/216 | Cc - Truancy Mediation | Jail Lease Rental | Debt Service Reserve |
|----------------------------------------------------|-----------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------------|---------------------------------|-------------------------|----------------------------|
| Cash and investments - beginning | \$ 1,691 | \$ (3,422) | \$ 106,573 | \$ 90,803 | \$ 38,607 | \$ 445,718 | \$ 116,178 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 1,042,718 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 120,257 | 925,069 | 6,045 | - | 97,257 | - |
| Charges for services | - | - | - | 1,888,696 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 32,407 | 150 | 75,197 | 47,767 | - | - |
| Total receipts | - | 152,664 | 925,219 | 1,969,938 | 47,767 | 1,139,975 | - |
| Disbursements: | | | | | | | |
| Personal services | - | 77,935 | 704,328 | 1,473,814 | 27,805 | - | - |
| Supplies | - | 4,699 | 57,856 | 11,027 | - | - | - |
| Other services and charges | - | - | 169,583 | 327,020 | - | 1,108,000 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 5,130 | 4,871 | - | - | - |
| Other disbursements | - | 33,059 | 5,767 | 95,041 | 21,547 | - | - |
| Total disbursements | - | 115,693 | 942,664 | 1,911,773 | 49,352 | 1,108,000 | - |
| Excess (deficiency) of receipts over disbursements | - | 36,971 | (17,445) | 58,165 | (1,585) | 31,975 | - |
| Cash and investments - ending | \$ 1,691 | \$ 33,549 | \$ 89,128 | \$ 148,968 | \$ 37,022 | \$ 477,693 | \$ 116,178 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | 2006 Edit Refinance | Highway Escrow | Project (Revolving) | Public Officials Self Ins | Commissioners Self Ins | Highway Self Insurance | Sheriff Self Insurance |
|----------------------------------------------------|---------------------------|-------------------|------------------------|------------------------------------|------------------------------|------------------------------|------------------------------|
| Cash and investments - beginning | \$ 4,146 | \$ 23,187 | \$ 1,845,086 | \$ 315,981 | \$ 101,407 | \$ 179,861 | \$ 826,592 |
| Receipts: | | | | | | | |
| Taxes | - | - | 1,008,156 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 620,503 | - | - | - | - |
| Charges for services | - | - | 25,000 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 501,000 | 23,968 | 1,526,198 | 2,444 | 152,640 | 39,662 | 6,083 |
| Total receipts | 501,000 | 23,968 | 3,179,857 | 2,444 | 152,640 | 39,662 | 6,083 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 983,076 | 21,498 | 36,744 | 34,901 | 44,781 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 1,796,900 | - | - | - | - |
| Other disbursements | 501,318 | - | - | - | - | - | 100,000 |
| Total disbursements | 501,318 | - | 2,779,976 | 21,498 | 36,744 | 34,901 | 144,781 |
| Excess (deficiency) of receipts over disbursements | (318) | 23,968 | 399,881 | (19,054) | 115,896 | 4,761 | (138,698) |
| Cash and investments - ending | \$ 3,828 | \$ 47,155 | \$ 2,244,967 | \$ 296,927 | \$ 217,303 | \$ 184,622 | \$ 687,894 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Inmate Medical | Flex Benefits | Francis Powers Trust | Congressional School Interest | Edit/Landfill Closure | Payroll | Inmate Medical Trust |
|----------------------------------------------------|-------------------|------------------|----------------------------|-------------------------------------|--------------------------|------------|----------------------------|
| Cash and investments - beginning | \$ 172,735 | \$ 96,561 | \$ 72,692 | \$ 670 | \$ 6,266,445 | \$ 36,862 | \$ 92,728 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 231,454 | 8 | 338 | 49,895 | 18,973,701 | 1,550,708 |
| Total receipts | - | 231,454 | 8 | 338 | 49,895 | 18,973,701 | 1,550,708 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 221,953 | 2,643 | - | 566,676 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | 250 | 18,970,733 | 1,612,503 |
| Total disbursements | - | 221,953 | 2,643 | - | 566,926 | 18,970,733 | 1,612,503 |
| Excess (deficiency) of receipts over disbursements | - | 9,501 | (2,635) | 338 | (517,031) | 2,968 | (61,795) |
| Cash and investments - ending | \$ 172,735 | \$ 106,062 | \$ 70,057 | \$ 1,008 | \$ 5,749,414 | \$ 39,830 | \$ 30,933 |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Highway J&C Escrow | Villa Resident Trust | Auditors Trust | Deer Creek Levy | Long Term Disability | Park Tax Collections | National Guard |
|----------------------------------------------------|--------------------------|----------------------------|-------------------|-----------------------|----------------------------|----------------------------|-------------------|
| Cash and investments - beginning | \$ 5,623 | \$ 45,480 | \$ 229,697 | \$ - | \$ 5,642 | \$ 51 | \$ 449 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 3,203 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | 50,138 | - | - | 702 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1 | 149,675 | 53,248 | - | 81,073 | - | - |
| Total receipts | <u>1</u> | <u>149,675</u> | <u>103,386</u> | <u>3,203</u> | <u>81,073</u> | <u>702</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 82,826 | 683 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 150,977 | 145,210 | 3,203 | - | - | - |
| Total disbursements | <u>-</u> | <u>150,977</u> | <u>145,210</u> | <u>3,203</u> | <u>82,826</u> | <u>683</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>1</u> | <u>(1,302)</u> | <u>(41,824)</u> | <u>-</u> | <u>(1,753)</u> | <u>19</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 5,624</u> | <u>\$ 44,178</u> | <u>\$ 187,873</u> | <u>\$ -</u> | <u>\$ 3,889</u> | <u>\$ 70</u> | <u>\$ 449</u> |

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

| | Court Costs | Treasurer Cash | Departments - Cash On Hand | Clerk - Lbt Acct | Tyler Clt Retention | Innkeeper Tax Hea 1250 | Totals |
|-------------------------------------------------------|----------------|-------------------|----------------------------------------|---------------------------|---------------------------|---------------------------------|---------------|
| Cash and investments - beginning | \$ - | \$ 23,998,540 | \$ 148,055 | \$ 1,951,527 | \$ 60,809 | \$ 2,274,662 | \$ 94,506,128 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 1,943,623 | 252,398,893 |
| Licenses and permits | - | - | - | - | - | - | 394,634 |
| Intergovernmental | - | - | - | - | - | - | 41,366,899 |
| Charges for services | - | - | - | - | - | - | 10,554,792 |
| Fines and forfeits | 47,448 | - | - | - | - | - | 2,515,308 |
| Other receipts | - | 2,699,943 | 148,256 | 20,718,909 | 14,117 | 11,566 | 66,116,394 |
| Total receipts | 47,448 | 2,699,943 | 148,256 | 20,718,909 | 14,117 | 1,955,189 | 373,346,920 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 38,468,039 |
| Supplies | - | - | - | - | - | - | 4,440,581 |
| Other services and charges | 43,987 | - | - | - | 71,236 | - | 29,881,683 |
| Debt service - principal and interest | - | - | - | - | - | - | 791,992 |
| Capital outlay | - | - | - | - | - | - | 6,301,366 |
| Other disbursements | - | 23,998,540 | 148,055 | 20,103,955 | - | 3,914,922 | 301,495,169 |
| Total disbursements | 43,987 | 23,998,540 | 148,055 | 20,103,955 | 71,236 | 3,914,922 | 381,378,830 |
| Excess (deficiency) of receipts over disbursements | 3,461 | (21,298,597) | 201 | 614,954 | (57,119) | (1,959,733) | (8,031,910) |
| Cash and investments - ending | \$ 3,461 | \$ 2,699,943 | \$ 148,256 | \$ 2,566,481 | \$ 3,690 | \$ 314,929 | \$ 86,474,218 |

TIPPECANOE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 9,322,948</u> | <u>\$ 1,483,398</u> |

TIPPECANOE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|------------------------------------------|----------------------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Caterpillar Financing Corp | Lease for Hwy Grader Equipment | \$ 189,300 | 02-01-09 | 01-31-13 |
| CNH Capital / New Holland Rochester Inc. | Lease for Hwy Tractor | 8,561 | 07-10-12 | 07-10-14 |
| Govt Bldg Corp/BONY | Jail Lease/Refunding Bonds Series 2011 | <u>1,110,000</u> | 01-01-12 | 07-01-21 |
| Total governmental activities | | <u>1,307,861</u> | | |
| Total of annual lease payments | | <u>\$ 1,307,861</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|--------------------------|-------------------------------------------|--------------------------------|-----------------------------------------------------|
| Governmental activities: | | | |
| Revenue bonds | EDIT Refunding Series 2006 Parking Garage | \$ 3,510,000 | \$ 506,800 |
| Totals | | <u>\$ 3,510,000</u> | <u>\$ 506,800</u> |

TIPPECANOE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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.

| | Ending Balance |
|------------------------------------|-------------------|
| Governmental activities: | |
| Land | \$ 4,270,310 |
| Infrastructure | 334,076,665 |
| Buildings | 53,230,400 |
| Improvements other than buildings | 983,219 |
| Machinery, equipment, and vehicles | 21,815,245 |
| Construction in progress | 8,495,550 |
| Total governmental activities | 422,871,389 |
| Total capital assets | \$ 422,871,389 |

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Tippecanoe County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 item 2012-2. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

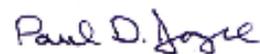
Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 18, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------|------------------------------------------------------------|----------------------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | Indiana State Department of Health | 10.557 | | |
| WIC Program 2012-2013 | | | WIC 178-2 | \$ 35,275 |
| WIC Peer Counselor 2012-2013 | | | WPCG 178-10 | 3,625 |
| WIC Peer Counselor 2011-2012 | | | WPCG 178-8 | 221,224 |
| WIC Program 2011-2012 | | | WIC 178-1 | <u>1,731,350</u> |
| Total - U.S. Department of Agriculture | | | | <u>1,991,474</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| JAG Program Cluster | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | Indiana Criminal Justice Institute | 16.738 | 11-DJ-041 | <u>22,769</u> |
| ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Grants To Units Of Local Government | City of Lafayette | 16.804 | 2009-F4473-IN-SU | <u>1,239</u> |
| Total - JAG Program Cluster | | | | <u>24,008</u> |
| Juvenile Accountability Block Grants | Indiana Criminal Justice Institute | 16.523 | | |
| Restorative Justice Project | | | 09-JB-023 | 22,224 |
| Pregnancy Prevention and Supervision Probation Project | | | 09-JB-024 | 12,177 |
| TSC Resource Officer | | | 09-JB-025 | 48,985 |
| Truancy Accountability Project | | | 10-JB-020 | 5,619 |
| Substance Abuse Assessment and Screening | | | 10-JB-021 | <u>6,720</u> |
| Total Juvenile Accountability Block Grant | | | | <u>95,725</u> |
| Juvenile Justice and Delinquency Prevention-Allocation to States | Indiana Criminal Justice Institute | 16.540 | | |
| Saturday School | | | 10-JF-021 | 19,898 |
| Title II Reduce Detention | | | 11-JF-017 | <u>38,552</u> |
| Total Juvenile Justice and Delinquency Prevention-Allocation to States | | | | <u>58,450</u> |
| Missing Children's Assistance | Indiana State Police | 16.543 | 2011-MC-CX-K005 | <u>9,718</u> |
| Title V - Delinquency Prevention Program | Indiana Criminal Justice Institute | 16.548 | 09-JP-001 | <u>7,851</u> |
| Crime Victims Assistance CASA VOCA FY2012 | Indiana Criminal Justice Institute | 16.575 | 11VANP112 | <u>23,110</u> |
| ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC) | Indiana State Police | 16.800 | 2009-SN-B9-K051 | <u>2,517</u> |
| Total - U.S. Department of Justice | | | | <u>221,379</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Highway Planning and Construction Cluster | | | | |
| Highway Planning and Construction | Indiana Department of Transportation | 20.205 | | |
| Bridge Inspections | | | DES0100365 | 57,004 |
| Cumberland Road Extension | | | DES0300593 | 36,152 |
| Cumberland Road Extension | | | DES0300595 | 477,564 |
| Tyler Road | | | DES0400311 | 80,819 |
| Corridor Study US 52 and US 231 | | | DES0801074 | 434 |
| HSIP | | | DES1005757 | 10,776 |
| 2010 Rural Planning Assistance | | | A249-11-320138 | <u>529,273</u> |
| Total - Highway Planning and Construction Cluster | | | | <u>1,192,022</u> |
| E-911 Grant Program | Indiana Wireless Enhanced 911 Advisory Board | 20.615 | NHTSA 2008-0142 | <u>146,118</u> |
| Interagency Hazardous Materials Public Sector Training and Planning Grants TEMA LEPC HMEP FY2012 | Indiana Department of Homeland Security | 20.703 | C44P-2-189A | <u>66,254</u> |
| Total - U.S. Department of Transportation | | | | <u>1,404,394</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, 2012
(Continued)

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| U.S. DEPARTMENT OF ENERGY | | | | |
| ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) Recovery Act - Energy Efficiency Projects | Direct grant | 81.128 | DE-SC0002287 | 11,964 |
| Total - U.S. Department of Energy | | | | 11,964 |
| ELECTION ASSISTANCE COMMISSION | | | | |
| Help America Vote Act Requirements Payments | Indiana Secretary of State | 90.401 | FY 2012 | 5,427 |
| Total - Election Assistance Commission | | | | 5,427 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Drug Free Communities Support Program Grants | Direct grant | 93.276 | 5H79SP015707-05 | 106,079 |
| Medical Reserve Corps Small Grant Program | National Association of County and City Health Officials | 93.008 | | |
| Medical Reserve Corps 2008 | | | MRC 08 1202 | 913 |
| Medical Reserve Corps 2011 | | | MRC 11-1202 | 184 |
| Medical Reserve Corps 2012 | | | MRC 12 1202 | 43 |
| Total - Medical Reserve Corps Small Grant Program | | | | 1,140 |
| Public Health Emergency Preparedness Public Health Emergency Preparedness Cooperative Agreement | Indiana Department of Health | 93.069 | BPRS 178-70 | 10,307 |
| Child Support Enforcement Prosecutor, Clerk, and Court Incentive Indirect Costs | Indiana Department of Child Services | 93.563 | FY 2012 FY 2012 FY 2012 | 861,228 135,544 154,650 |
| Total - Child Support Enforcement | | | | 1,151,422 |
| State Court Improvement Program Court Improvement Project FY11-12 | Indiana Supreme Court | 93.586 | CIP-2011B | 16,321 |
| National Bioterrorism Hospital Preparedness Program Hospital Preparedness Program | Indiana Department of Health | 93.889 | BHP 178-4 | 4,622 |
| Total - U.S. Department of Health and Human Services | | | | 1,289,891 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) Henryville, Indiana, Tornado | Indiana Department of Homeland Security | 97.036 | 385PA4058000000 | 24,155 |
| Emergency Management Performance Grants FY 2011 TEMA Competitive Grant 2011 Emergency Management Performance Grant-Salaries | Indiana Department of Homeland Security | 97.042 | C44P-2-131A C44P-2-384A | 3,622 56,816 |
| Total - Emergency Management Performance Grant Program | | | | 60,438 |
| State Homeland Security Program - (SHSP) TEMA 2009 SHSP District 4 Training & Exercise 11/12 TEMA District 4 Equipment Grant TEMA 2010 SHSP Sheriff Bomb Equipment TEMA ACAMS TEMA RACES TEMA District 4 Sustainability TEMA 2011 SHSP | Indiana Department of Homeland Security | 97.073 | C44P-0-166A C44P-1-027A C44P-1-249A C44P-1-251A C44P-1-287A C44P-2-058A C44P-2-062A C44P-2-241A C44P-2-271A | 9,231 54,471 145,558 104,158 1,710 43,395 36,798 12,850 51,689 |
| Total - State Homeland Security Program | | | | 459,860 |
| Total - U.S. Department of Homeland Security | | | | 520,298 |
| Total federal awards expended | | | | <u>\$ 5,468,982</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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Tippecanoe County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

| Program Title | Federal CFDA Number | 2012 |
|---------------------------------------------|---------------------------|------------------|
| Drug Free Communities Support Program Grant | 93.276 | <u>\$ 95,007</u> |

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

| | |
|------------------------------------------------------|----------------------------------------------------------|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | no |

Federal Awards:

| | |
|------------------------------------------------------------------------------------------------------------------------|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? | yes |

Identification of Major Programs:

| CFDA Number | Name of Federal Program or Cluster |
|----------------|---------------------------------------------------------------------|
| 93.563 | Highway Planning and Construction Cluster |
| 97.073 | Child Support Enforcement State Homeland Security Program (SHSP) |

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 2012-1 - INTERNAL CONTROLS OVER MAJOR PROGRAM ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND REPORTING

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2012
Pass-Through Entity: Indiana Department of Child Services

The Tippecanoe County Clerk has not established an effective internal control system over compliance requirements related to activities allowed or unallowed, allowable costs/cost principles, and reporting. The failure to establish an effective internal control system places the County at risk of material noncompliance.

The County executed an agreement with Malinowski Consulting, Inc., on June 6, 2011, for the preparation of the monthly Clerk of the Circuit Court Title IV-D expenditure reimbursement claims to the Department of Child Services (DCS) of the State of Indiana. For 2012, their services included the preparation of the Clerk's General Fund and Perpetuation Fund monthly claims for reimbursement, as well as, the Clerk's IV-D Incentive quarterly reporting based on information provided by the Clerk's office. The Clerk signed the reimbursement claims and reports but did not monitor the compliance requirements of the major program. The Clerk relied on Malinowski Consulting, Inc., to comply with the federal compliance requirements and did not review their work.

Control activities should be selected and developed at various levels to reduce the risks of noncompliance related to federal programs.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Failure to establish and maintain internal controls for federal programs could jeopardize future funding.

We recommended that the Tippecanoe County Clerk establish and maintain a system of internal controls that will ensure compliance with federal program requirements.

FINDING 2012-2 – COMPLIANCE WITH MAJOR PROGRAM REPORTING

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2012
Pass-Through Entity: Indiana Department of Child Services

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Indiana Department of Child Services requires the County Clerk's office to submit the Quarterly Incentive Expenditure Report for Title IV-D no later than ten days following the end of each calendar quarter. This report details all incentive fund expenditures made for the quarter by the following categories: personal services, supplies, other services and charges, and capital outlay.

It was determined that while all expenditures from the Clerk's Incentive Fund were reported by the end of 2012, the expenditures were not properly reported by quarter or by category. The following errors were noted:

January - \$690 of Other Services and Charges was not reported.

February - \$1,700 of Other Services and Charges and \$1,146 of Capital Outlay were not reported.

March – no expenditures were reported until the second quarter.

May - \$3,400 of Other Services and Charges and \$184 of Capital Outlay were not reported.

August - \$2,550 of Other Services and Charges was not reported.

November - \$269 of Other Services and Charges was reported under Personal Services.

December - \$5,095 of Other Services and Charges was reported under Personal Services.

A Prior Quarter Adjustment was made on the third quarter report in the amount of \$7,120 under Personal Services for Other Services and Charges of \$5,790 from January, February, and May and Capital Outlay of \$1,330 from February and May.

The August expenditures for Other Services and Charges of \$2,550 were not reported until the fourth quarter.

The Indiana Department of Child Services requires the County Clerk's office to submit the Monthly Expense Claim for Title IV-D no later than ten days following the end of each calendar month. This form is used to request reimbursement for direct expenditures incurred monthly on behalf of the Title IV-D program.

We noted that reimbursement of expenditures was not requested in a timely manner on the Monthly Expense Claim for Title IV-D as follows:

Reimbursement for expenditures for December 2011, was requested on the January 2012, claim form in the Prior Period Adjustment column.

Reimbursement for expenditures for January 2012, was requested on the February 2012, claim form in the Prior Period Adjustment column.

Reimbursement for expenditures for February 2012, was requested on the March 2012, claim form in the Prior Period Adjustment column.

Procedures should be developed to enable information extracted from the County's records to be provided to the third party contractor in sufficient time to properly and timely report expenditures while maintaining compliance with the filing deadlines.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

45 CFR Section 92.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meet the following standards: (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

Page 23, Section 3.1, of the Indiana Department of Child Service's *IV-D Expense and Reporting Reimbursement Guide* states in part:

"The County Claims and Incentive Reporting process includes the sub-processes associated with the preparation of monthly claims for FFP reimbursement and quarterly reporting of incentive expenditures by County Offices (Prosecutors, Clerks, and IV-D Courts) involved in the provision of IV-D services.

Under the terms of the Cooperative Agreements between CSB and the County Offices, each County Office is required to submit a monthly claim and a quarterly incentive report to DCS Accounting Operations no later than ten (10) calendar days after the end of each month (for monthly claims) or no later than ten (10) calendar days after the end of each quarter (for incentive expenditures)."

The failure to submit required reports would cause the County to be in noncompliance with the grant requirements. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County Clerk develop procedures to timely provide all necessary documentation to the third party contractor for the accurate preparation and timely filing of the required reports.



Christa Coffey

clerk@tippecanoe.in.gov

www.tippecanoe.in.gov/clerk

Tippecanoe County Clerk of the Courts

County Courthouse
301 Main Street
Lafayette, Indiana 47901

PO Box 1665
Lafayette, Indiana 47902
phone 765.423.9326
fax 765.423.9194

CORRECTIVE ACTION PLAN

FEDERAL FINDING 2012-1, INTERNAL CONTROLS OVER MAJOR PROGRAM ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND REPORTING

Federal Agency: U. S. Department of Health and Human Services
Pass-Through Entity: Indiana Department of Child Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2012
Contact Person: Christa Coffey, Clerk

Corrective Action Plan

The Clerk has assigned a staff member to review work performed by a third-party for allowable costs and accuracy.

FEDERAL FINDING 2012-2, COMPLIANCE WITH MAJOR PROGRAM REPORTING

Federal Agency: U. S. Department of Health and Human Services
Pass-Through Entity: Indiana Department of Child Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2012
Contact Person: Christa Coffey, Clerk

Corrective Action Plan

The Clerk has requested claims or reports prepared by a third-party are received 2-3 days in advance of the due date (deadline to submit claims is the 10th of each month) in order for staff to effectively review the information and timely submit it to the awarding agency.

Christa Coffey
Tippecanoe County Clerk

Jennifer Weston
Tippecanoe County Auditor

David S. Byers, President
Tippecanoe County Board of Commissioners

TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 18, 2013, with Jennifer Weston, Auditor; David S. Byers, President of the Board of County Commissioners; David Williams, Vice President of the County Council; Dawn Fay, Deputy County Auditor; and Jeremy Diehl, Account Manager, County Auditor's Office.