

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, 2013 to December 31, 2013



FILED
07/01/2014

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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 Plantenga	01-01-13 to 12-31-16
Clerk	Christa Coffey	01-01-11 to 12-31-14
Sheriff	Tracy Brown	01-01-11 to 12-31-14
Recorder	Oneta Tolle	01-01-11 to 12-31-14
President of the Board of County Commissioners	David S. Byers John L. Knochel	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Roland K. Winger David Williams	01-01-13 to 12-31-13 01-01-14 to 12-31-14



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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, 2013, 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, 2013.

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, 2013, 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 April 29, 2014, 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.


Paul D. Joyce, CPA
State Examiner

April 29, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated April 29, 2014, 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.

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

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be material weaknesses.

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)

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 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*.

Tippecanoe County's Response to Findings

The County's response to the 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 the financial statement and, accordingly, we express no opinion on it.

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

April 29, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 2,699,943	\$ 5,524,673	\$ 2,699,943	\$ 5,524,673
Sheriff's Inmate Trust	30,932	1,926,696	1,914,140	43,488
Jail Commissary	145,976	719,110	708,534	156,552
Clerk's Trust	2,566,481	20,723,663	20,726,675	2,563,469
County Home Residents' Trust	44,178	187,811	183,843	48,146
General	8,609,280	34,347,180	33,464,962	9,491,498
Accident Report	16,499	9,741	10,106	16,134
Bid Deposits and Bonds Holding	187,874	130,249	54,526	263,597
CEDIT County Share	16,111,720	6,488,312	7,967,435	14,632,597
City and Town Court Costs	3,460	42,654	42,917	3,197
Clerk's Records Perpetuation	105,410	95,594	58,473	142,531
COIT County Distributive Shares	-	9,090,221	7,270,306	1,819,915
Community Corrections	148,969	1,985,749	2,007,802	126,916
Congressional School Interest	1,007	181	-	1,188
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	33,844	35,530	28,796	40,578
Cumulative Bridge	1,695,456	3,718,874	2,141,651	3,272,679
Cumulative Capital Development	2,204,714	1,265,624	1,227,359	2,242,979
Drug Free Community	126,980	140,644	132,127	135,497
Electronic Map Generation	22,384	1,576	-	23,960
Emergency Planning/Right To Know	16,472	6,271	1,825	20,918
Enhanced Access	7,890	639	-	8,529
Extradition and Sheriff's Assistance	-	147,000	140,000	7,000
Firearms Training	77,723	50,570	23,799	104,494
General Drain Improvement	484,559	1,218,069	228,914	1,473,714
Identification Security Protection	220,048	15,062	60,265	174,845
Landfill Closure and Post Closure	5,749,415	19,869	472,196	5,297,088
Levy Excess	646,749	-	-	646,749
Local Health Maintenance	36,328	72,672	69,719	39,281
Local Road and Street	866,116	905,561	675,012	1,096,665
Misdemeanant	143,412	98,951	69,512	172,851
Motor Vehicle Highway	955,752	3,698,006	3,036,806	1,616,952
Omitted Property Audits	287,696	3,550,942	455,930	3,382,708
Park Nonreverting Capital	80,214	287	49,425	31,076
Plat Book	61,387	32,340	40,988	52,739
Rainy Day	11,015,838	-	-	11,015,838
Reassessment - 2009	7,640	32	-	7,672
Reassessment - 2015	126,628	299,440	250,102	175,966
Recorder's Records Perpetuation	270,260	198,803	163,125	305,938
Sheriff's Pension Trust	131,586	234,331	232,448	133,469
Supplemental Public Defender Services	52,695	52,574	57,529	47,740
Surplus Tax	1,518,561	2,605,539	1,893,205	2,230,895
Surveyor's Corner Perpetuation	181,374	27,745	26,657	182,462
Tax Sale Fees	2,709	726	324	3,111
Tax Sale Redemption	3,950	409,467	375,204	38,213
Tax Sale Surplus	476,440	371,423	361,990	485,873
Local Health Department Trust Account	61,431	89,614	96,136	54,909
Unsafe Building	13,711	6,500	-	20,211
GAL/CASA	17,227	76,911	86,925	7,213
Auditors Ineligible Deductions	347,831	175,601	154,973	368,459
County Elected Officials Training	19,024	14,195	1,053	32,166
Statewide 911	2,194,821	1,596,825	652,120	3,139,526
Adult Probation Administrative	290,084	263,934	294,314	259,704
Alternative Dispute Resolution	15,684	14,120	14,248	15,556
Drainage Maintenance	1,307,004	317,866	215,238	1,409,632
Sheriff Sale Administration	60,842	62,300	50,500	72,642
Recycling	28,480	9,193	21,500	16,173
Parking Facility Operating	315,582	108,416	102,719	321,279
Payroll Clearing	39,830	20,092,281	20,089,524	42,587
Settlement	3,227,152	186,465,243	189,681,430	10,965
Wheel Tax	10,562	196,923	202,782	4,703
Sur Tax	92,183	2,521,086	2,483,325	129,944
HEA 1001 State Homestead Credit	26,900	-	15,644	11,256
Special Death Benefit	965	13,455	13,545	875
Child Restraint Violations Fines	75	-	-	75
Inheritance Tax	1,178,321	2,021,568	3,142,592	57,297
Education Plate Fees Agency	-	3,338	3,225	113
Innkeepers Tax Collections	314,929	2,081,844	1,848,667	548,106
CEDIT Distribution	782,232	3,201,726	3,895,173	88,785
COIT Distribution	785,275	19,149,325	19,057,682	876,918
93.563 Title IV-D ARRA	30,265	-	30,265	-
93.563 Title IV-D Incentive	117,392	54,058	48,218	123,232
93.563 Prosecutor IV-D Incentive-Post Oct '99	121,165	81,351	72,467	130,049
93.563 Clerk IV-D Incentive-Post Oct '99	56,684	61,770	68,349	50,105
TEMA SHSP EOD Task Force	(3,241)	9,932	6,691	-
ICJI SUBSTANCE ABUSE	(3,500)	12,020	9,720	(1,200)
ICJI BYRNE JDAI Grant	(13,631)	41,231	42,000	(14,400)
Truancy JABG ICJI	1,508	21,174	27,162	(4,480)
Traffic/Area Plan	450	206	644	12

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
DMC ICJI Grant	(4,096)	4,096	-	-
APC SURP CARROLL COUNTY	(45,095)	57,119	15,507	(3,483)
CASA ICJI VOCA	(5,033)	22,617	22,282	(4,698)
ICAC TASK FORCE	(170)	8,019	7,849	-
ICAC TASK FORCE ARRA	(157)	7,640	7,483	-
IFSSA ADULT PROTECT SVC	781	138,273	148,434	(9,380)
Flood Buyout	(171,976)	171,976	-	-
JABG SCHOOL RESOURCE OFCR	(8,949)	8,949	16,956	(16,956)
TEMA 2010 SHSP GRANT	(59,390)	98,349	38,959	-
MED RESERVE CORPS NACCHO	8,010	-	153	7,857
WIC	(268,857)	1,727,103	1,639,219	(180,973)
WIC PEER COUNSELOR	(11,034)	60,513	57,004	(7,525)
Debt Service/Jail Lease	477,693	1,616,396	1,123,000	971,089
Debt Service/Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	(22,021)	56,868	17,275	17,572
DFC SAMHSA Grant	-	-	9,140	(9,140)
Title II Reduce Detention	(17,212)	18,962	1,750	-
Superior 3 NCJFCJ Grant	-	1,984	1,984	-
Family Court Grant	192	10,000	10,192	-
Court Improvement Project	(1,485)	8,253	6,768	-
TEMA ACAMS	(7,325)	41,605	34,280	-
TEMA AHIMTA Conference	(54,214)	54,214	-	-
TEMA ICS Training	(390)	3,629	3,239	-
TEMA SHSP Training & Exer	(487)	4,100	7,858	(4,245)
TEMA LEPC HMEP	-	18,350	18,350	-
TEMA SHSP D4 Admin Coord	-	53,962	59,444	(5,482)
TEMA SHSP D4 Equip	(64)	15,600	39,030	(23,494)
Help America Vote	2,525	-	-	2,525
TEMA EMPG Supplement	-	4,054	4,054	-
TEMA D4 RTF FY11/12	(29,229)	125,174	96,088	(143)
TEMA D4 Sustainability	(2,933)	29,648	26,714	1
TEMA D4 GIS	-	18,000	18,000	-
TEMA Sep "13 Exercise EMS	-	6,931	6,931	-
TEMA 2012 SHSP D4 Realloc	-	7,507	7,507	-
Jury Pay	52,336	22,803	39,152	35,987
Bio Emergency HPP & PHEP	(456)	19,988	19,532	-
Court Services - Donation	183	-	183	-
Ag Test Plot Donation	1,951	1,901	999	2,853
Extension Donation	600	-	-	600
FG Restoration Donation	31,259	2,000	17,015	16,244
Health Dept Donation	244	-	-	244
N Central/Chronic Health	590	-	590	-
Park Donation	3,487	4,841	4,641	3,687
Naturalist Program Gift	114,995	945	600	115,340
Sheriff Donation	12,094	50	-	12,144
Villa Donation	1	-	-	1
Cary Home Donation	5,616	20,436	16,103	9,949
Juvenile Probation Donation	110	-	-	110
CASA Donations	2,652	1,705	2,902	1,455
WIC Donations	6,996	12,152	12,820	6,328
County Self Insurance Rainy Day	-	3,000,000	-	3,000,000
County Self Insurance	3,338,113	8,207,669	10,264,872	1,280,910
Public Officials Self Insurance	296,926	1,206	27,108	271,024
Commissioners Self Insurance	217,302	75,100	58,166	234,236
Highway Self Insurance	184,622	8,162	43,522	149,262
Sheriff Self Insurance	687,894	2,783	56,306	634,371
Flex Benefits	106,063	201,026	208,031	99,058
Long Term Disability	3,889	96,394	87,619	12,664
Inmate Medical Copay	78,545	7,432	-	85,977
Project (Revolving)	2,244,967	3,248,131	3,878,773	1,614,325
Inmate Medical	172,735	-	-	172,735
Bioterrorism Hospital Planning	-	5,000	5,000	-
PHEP Supplemental	-	18,240	18,240	-
Superior Ct 3 DFC Grant	1,800	5,500	5,400	1,900
Wireless 911 Grant	18,272	-	-	18,272
Proj Lifesaver - McAllister	14,116	-	3,764	10,352
Sheriff ISP Grant	-	25,389	31,728	(6,339)
CC DOC ADULT GRANT	89,128	925,066	962,180	52,014
CC DOC COMMUNITY TRANSITIONS	33,550	157,224	160,966	29,808
CC Truancy Mediation	37,022	50,671	60,585	27,108
User Fee/Law Enforcement Cont Ed	67,770	38,092	27,268	78,594
Project/Hwy Escrow	47,155	25,836	24,307	48,684
CC DOC State Work Release	-	42,000	-	42,000
Juv Probation DFC Grant	601	3,597	1,497	2,701
CASA CAPTA	512	-	-	512
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	39,289	246,637	234,987	50,939
Race & Gender Fairness	1,491	-	1,491	-
Court Interpreter IN Supreme Ct	4,997	18,811	5,634	18,174

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Court Services DFC Grant	5,000	20,980	26,471	(491)
Court Svcs Scholarship Grant	3	-	-	3
Sup 3 Diversity Employment	-	9,000	-	9,000
Tobacco Settlement	31,529	-	90	31,439
Flood Buyout Match	(57,325)	52,000	-	(5,325)
Cary Home JAMS Grant	1,182	2,553	-	3,735
Other Cash On Hand	2,280	11,129	11,132	2,277
Superior Ct 3 Assessment	3,802	-	-	3,802
Bullet Proof Vest Grant	255	-	-	255
SCAAP Grant	23,151	-	-	23,151
Highway Safety Program	1,691	-	-	1,691
Speed Limit Project	(34,324)	-	-	(34,324)
TEMA 2005 SHSP	25,421	-	-	25,421
ODP "04	(35,096)	35,096	-	-
CASA JFC Grant	1,111	-	-	1,111
JAIBG SHOCAP Grant	(12,518)	12,518	-	-
Adolescent Sub Abuse	3,175	-	-	3,175
Children's Advocacy Grant	802	332	-	1,134
Court Tech Improvement	23	-	-	23
Tobacco Cessation	304	-	-	304
IN Law Enforc Asst. Grant	(5,909)	5,909	-	-
TB Grant	4,398	-	-	4,398
User Fee/New Directions	(19,694)	19,694	-	-
TIF Capital Projects/Southeast Industrial	1,753,656	878,240	571,613	2,060,283
User Fee/Sheriff False Alarm	12,076	3,500	3,526	12,050
User Fee/Sheriff Cont Ed	35,861	4,444	3,904	36,401
User Fee/Forensic Diversion Participant	1,184	600	64	1,720
User Fee/Pre-trial Diversion	135,346	242,711	240,243	137,814
User Fee/Infraction Diversion	245,889	121,105	259,133	107,861
User Fee/Late Surrender	41,338	-	-	41,338
User Fee/AFDC Welfare PC	4,213	-	-	4,213
Project/F-Lake Detention	135,876	565	1,039	135,402
Project/Engineering Review	7,834	116,009	97,770	26,073
Project/Phase II Stormwater	2,173,340	82,560	287,056	1,968,844
Project/Berlovitz Detention	4,208	11	4,013	206
Project/Revenue Bonds (parking garage)	507,465	-	-	507,465
Project/Wabash River Hydrology	8,014	33	-	8,047
Project/Highway Escrow (j&c)	5,624	1	-	5,625
Project/EDIT Refinance (2006 pg)	3,828	506,800	250,518	260,110
Project/Great Lakes	540,277	2,254	-	542,531
Federal Adoptive Forfeitures	29,368	-	29,368	-
Retainage - Tyler CLT	3,690	-	-	3,690
Retainage - Innovative Constr Services	64,577	-	64,577	-
County Share Surtax	1,180,041	1,287,008	1,292,290	1,174,759
County Share Wheel Tax	38,845	105,100	100,000	43,945
User Fee/Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Seizure	3,923	-	3,923	-
Federal Drug Forfeitures	33,622	28,885	8,187	54,320
Non-Drug Forfeitures	1,631	-	1,630	1
Prosecutor Drug Enforcement	33,834	56,406	53,494	36,746
User Fee/Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee/National Guard	449	-	-	449
COIT Reserve (prior to Rainy Day)	1,721,241	-	1,721,241	-
Project/Dust Control	-	4,588	4,588	-
Court Services (Substance Abuse/MH)	(13,334)	475,310	459,915	2,061
Court Services (Violence in Comm/CS)	92,653	162,294	255,812	(865)
Court Services (Drug Court)	10	-	-	10
TIPPCO HAZMAT	10,538	22,320	15,910	16,948
Juvenile Drug Court	3,018	5,639	2,791	5,866
Mortgage Fee (All Entities)	3,360	18,063	20,335	1,088
Parks Tax Collections	70	708	747	31
Family Counseling	39,222	24,656	15,116	48,762
Juv Alt Project Income	14,616	73,850	58,184	30,282
Francis Powers Trust	70,057	1,185	928	70,314
Battle Ground Fence	22,640	94	550	22,184
Deer Creek Levy	-	4,520	4,520	-
Wabash River Parkway	81,607	203,841	63,796	221,652
Settlement Holding of 2010	6,988	1,741	-	8,729
Totals	<u>\$ 86,474,217</u>	<u>\$ 364,715,337</u>	<u>\$ 357,415,306</u>	<u>\$ 93,774,248</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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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, 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, 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, major moves distributions 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, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, park rental fees, swimming pool receipts, 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 Capitol 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, 2013.

Note 8. Restatements

For the year ended December 31, 2013, 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.

TIPPECANOE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Fund Name	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
General	\$ 8,607,572	\$ 1,708	\$ 8,609,280
Jury Pay	54,044	(1,708)	52,336

Note 9. Holding Corporation

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 2013 totaled \$1,123,000.

Note 10. Subsequent Event

At its January 21, 2014 regular meeting, the Board of Commissioners entered into an Inter-local Agreement with Indiana Department of Transportation (INDOT) for a portion of reconstruction of Elliot Drain in an amount not to exceed \$200,000.

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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General	Accident Report
Cash and investments - beginning	\$ 2,699,943	\$ 30,932	\$ 145,976	\$ 2,566,481	\$ 44,178	\$ 8,609,280	\$ 16,499
Receipts:							
Taxes	-	-	-	-	-	21,119,463	-
Licenses and permits	-	-	-	-	-	434,413	-
Intergovernmental	-	-	-	-	-	2,699,064	-
Charges for services	-	-	-	-	-	6,262,455	9,741
Fines and forfeits	-	-	-	-	-	670,902	-
Other receipts	<u>5,524,673</u>	<u>1,926,696</u>	<u>719,110</u>	<u>20,723,663</u>	<u>187,811</u>	<u>3,160,883</u>	<u>-</u>
Total receipts	<u>5,524,673</u>	<u>1,926,696</u>	<u>719,110</u>	<u>20,723,663</u>	<u>187,811</u>	<u>34,347,180</u>	<u>9,741</u>
Disbursements:							
Personal services	-	-	-	-	-	23,068,854	-
Supplies	-	-	-	-	-	1,741,076	-
Other services and charges	-	-	-	-	-	5,789,746	10,106
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	59,851	-
Other disbursements	<u>2,699,943</u>	<u>1,914,140</u>	<u>708,534</u>	<u>20,726,675</u>	<u>183,843</u>	<u>2,805,435</u>	<u>-</u>
Total disbursements	<u>2,699,943</u>	<u>1,914,140</u>	<u>708,534</u>	<u>20,726,675</u>	<u>183,843</u>	<u>33,464,962</u>	<u>10,106</u>
Excess (deficiency) of receipts over disbursements	<u>2,824,730</u>	<u>12,556</u>	<u>10,576</u>	<u>(3,012)</u>	<u>3,968</u>	<u>882,218</u>	<u>(365)</u>
Cash and investments - ending	<u>\$ 5,524,673</u>	<u>\$ 43,488</u>	<u>\$ 156,552</u>	<u>\$ 2,563,469</u>	<u>\$ 48,146</u>	<u>\$ 9,491,498</u>	<u>\$ 16,134</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Congressional School Interest
Cash and investments - beginning	\$ 187,874	\$ 16,111,720	\$ 3,460	\$ 105,410	\$ -	\$ 148,969	\$ 1,007
Receipts:							
Taxes	-	6,390,787	-	-	7,368,980	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	722	-	-	-	-	-
Charges for services	-	-	-	2,488	-	1,881,193	-
Fines and forfeits	-	-	42,654	-	-	-	-
Other receipts	130,249	96,803	-	93,106	1,721,241	104,556	181
Total receipts	<u>130,249</u>	<u>6,488,312</u>	<u>42,654</u>	<u>95,594</u>	<u>9,090,221</u>	<u>1,985,749</u>	<u>181</u>
Disbursements:							
Personal services	-	442,973	-	34,769	6,512,210	1,548,280	-
Supplies	-	4,942	-	1,000	38,160	6,782	-
Other services and charges	-	2,232,676	-	4,775	719,936	332,719	-
Debt service - principal and interest	-	506,800	-	-	-	-	-
Capital outlay	-	598,871	-	-	-	939	-
Other disbursements	54,526	4,181,173	42,917	17,929	-	119,082	-
Total disbursements	<u>54,526</u>	<u>7,967,435</u>	<u>42,917</u>	<u>58,473</u>	<u>7,270,306</u>	<u>2,007,802</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>75,723</u>	<u>(1,479,123)</u>	<u>(263)</u>	<u>37,121</u>	<u>1,819,915</u>	<u>(22,053)</u>	<u>181</u>
Cash and investments - ending	<u>\$ 263,597</u>	<u>\$ 14,632,597</u>	<u>\$ 3,197</u>	<u>\$ 142,531</u>	<u>\$ 1,819,915</u>	<u>\$ 126,916</u>	<u>\$ 1,188</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 43,511	\$ 33,844	\$ 1,695,456	\$ 2,204,714	\$ 126,980	\$ 22,384	\$ 16,472
Receipts:							
Taxes	-	-	2,117,217	1,143,477	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	265,721	113,977	140,644	-	6,271
Charges for services	-	35,530	109,174	-	-	1,576	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,226,762	8,170	-	-	-
Total receipts	-	35,530	3,718,874	1,265,624	140,644	1,576	6,271
Disbursements:							
Personal services	-	-	691,932	185,505	-	-	-
Supplies	-	1,247	22,837	47,991	-	-	-
Other services and charges	-	26,405	418,953	531,350	132,127	-	1,825
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,144	1,007,929	462,513	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	28,796	2,141,651	1,227,359	132,127	-	1,825
Excess (deficiency) of receipts over disbursements	-	6,734	1,577,223	38,265	8,517	1,576	4,446
Cash and investments - ending	<u>\$ 43,511</u>	<u>\$ 40,578</u>	<u>\$ 3,272,679</u>	<u>\$ 2,242,979</u>	<u>\$ 135,497</u>	<u>\$ 23,960</u>	<u>\$ 20,918</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess
Cash and investments - beginning	\$ 7,890	\$ -	\$ 77,723	\$ 484,559	\$ 220,048	\$ 5,749,415	\$ 646,749
Receipts:							
Taxes	-	-	-	222,717	-	-	-
Licenses and permits	639	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	147,000	50,570	-	14,195	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	995,352	867	19,869	-
Total receipts	<u>639</u>	<u>147,000</u>	<u>50,570</u>	<u>1,218,069</u>	<u>15,062</u>	<u>19,869</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	10,573	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	140,000	23,799	228,544	49,692	472,196	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	370	-	-	-
Total disbursements	<u>-</u>	<u>140,000</u>	<u>23,799</u>	<u>228,914</u>	<u>60,265</u>	<u>472,196</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>639</u>	<u>7,000</u>	<u>26,771</u>	<u>989,155</u>	<u>(45,203)</u>	<u>(452,327)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,529</u>	<u>\$ 7,000</u>	<u>\$ 104,494</u>	<u>\$ 1,473,714</u>	<u>\$ 174,845</u>	<u>\$ 5,297,088</u>	<u>\$ 646,749</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 36,328	\$ 866,116	\$ 143,412	\$ 955,752	\$ 287,696	\$ 80,214	\$ 61,387
Receipts:							
Taxes	-	-	-	-	3,550,942	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	72,672	900,157	-	3,580,178	-	-	-
Charges for services	-	-	98,951	20,235	-	-	32,340
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,404	-	97,593	-	287	-
Total receipts	<u>72,672</u>	<u>905,561</u>	<u>98,951</u>	<u>3,698,006</u>	<u>3,550,942</u>	<u>287</u>	<u>32,340</u>
Disbursements:							
Personal services	60,719	-	-	2,604,621	-	-	28,601
Supplies	-	110,344	69,512	175,500	-	-	961
Other services and charges	9,000	454,552	-	225,061	454,200	-	1,030
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	110,116	-	30,291	-	49,425	396
Other disbursements	-	-	-	1,333	1,730	-	10,000
Total disbursements	<u>69,719</u>	<u>675,012</u>	<u>69,512</u>	<u>3,036,806</u>	<u>455,930</u>	<u>49,425</u>	<u>40,988</u>
Excess (deficiency) of receipts over disbursements	<u>2,953</u>	<u>230,549</u>	<u>29,439</u>	<u>661,200</u>	<u>3,095,012</u>	<u>(49,138)</u>	<u>(8,648)</u>
Cash and investments - ending	<u>\$ 39,281</u>	<u>\$ 1,096,665</u>	<u>\$ 172,851</u>	<u>\$ 1,616,952</u>	<u>\$ 3,382,708</u>	<u>\$ 31,076</u>	<u>\$ 52,739</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 11,015,838	\$ 7,640	\$ 126,628	\$ 270,260	\$ 131,586	\$ 52,695	\$ 1,518,561
Receipts:							
Taxes	-	-	272,188	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	26,793	-	-	-	-
Charges for services	-	-	-	198,803	87,331	52,574	-
Fines and forfeits	-	-	-	-	147,000	-	-
Other receipts	-	32	459	-	-	-	2,605,539
Total receipts	-	32	299,440	198,803	234,331	52,574	2,605,539
Disbursements:							
Personal services	-	-	89,074	149,221	232,448	3,255	-
Supplies	-	-	1,295	-	-	9,140	-
Other services and charges	-	-	110,344	13,904	-	45,134	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	49,389	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,893,205
Total disbursements	-	-	250,102	163,125	232,448	57,529	1,893,205
Excess (deficiency) of receipts over disbursements	-	32	49,338	35,678	1,883	(4,955)	712,334
Cash and investments - ending	<u>\$ 11,015,838</u>	<u>\$ 7,672</u>	<u>\$ 175,966</u>	<u>\$ 305,938</u>	<u>\$ 133,469</u>	<u>\$ 47,740</u>	<u>\$ 2,230,895</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	GAL/CASA
Cash and investments - beginning	\$ 181,374	\$ 2,709	\$ 3,950	\$ 476,440	\$ 61,431	\$ 13,711	\$ 17,227
Receipts:							
Taxes	-	-	-	-	-	6,500	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	32,714	-	76,911
Charges for services	27,745	726	-	-	56,660	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	409,467	371,423	240	-	-
Total receipts	<u>27,745</u>	<u>726</u>	<u>409,467</u>	<u>371,423</u>	<u>89,614</u>	<u>6,500</u>	<u>76,911</u>
Disbursements:							
Personal services	18,669	-	-	-	28,864	-	84,468
Supplies	1,583	-	-	-	43,886	-	1,514
Other services and charges	6,405	324	375,204	-	18,436	-	943
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,950	-	-
Other disbursements	-	-	-	361,990	-	-	-
Total disbursements	<u>26,657</u>	<u>324</u>	<u>375,204</u>	<u>361,990</u>	<u>96,136</u>	<u>-</u>	<u>86,925</u>
Excess (deficiency) of receipts over disbursements	<u>1,088</u>	<u>402</u>	<u>34,263</u>	<u>9,433</u>	<u>(6,522)</u>	<u>6,500</u>	<u>(10,014)</u>
Cash and investments - ending	<u>\$ 182,462</u>	<u>\$ 3,111</u>	<u>\$ 38,213</u>	<u>\$ 485,873</u>	<u>\$ 54,909</u>	<u>\$ 20,211</u>	<u>\$ 7,213</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 347,831	\$ 19,024	\$ 2,194,821	\$ 290,084	\$ 15,684	\$ 1,307,004	\$ 60,842
Receipts:							
Taxes	160,852	-	-	-	-	310,287	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	14,195	1,586,227	263,934	-	2,680	-
Fines and forfeits	14,749	-	-	-	14,120	-	-
Other receipts	-	-	10,598	-	-	4,899	62,300
Total receipts	<u>175,601</u>	<u>14,195</u>	<u>1,596,825</u>	<u>263,934</u>	<u>14,120</u>	<u>317,866</u>	<u>62,300</u>
Disbursements:							
Personal services	13,690	-	75,851	268,809	-	-	-
Supplies	-	-	-	7,277	-	-	-
Other services and charges	141,283	1,053	529,885	13,160	14,248	125,419	50,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	46,384	-	-	-	-
Other disbursements	-	-	-	5,068	-	89,819	-
Total disbursements	<u>154,973</u>	<u>1,053</u>	<u>652,120</u>	<u>294,314</u>	<u>14,248</u>	<u>215,238</u>	<u>50,500</u>
Excess (deficiency) of receipts over disbursements	<u>20,628</u>	<u>13,142</u>	<u>944,705</u>	<u>(30,380)</u>	<u>(128)</u>	<u>102,628</u>	<u>11,800</u>
Cash and investments - ending	<u>\$ 368,459</u>	<u>\$ 32,166</u>	<u>\$ 3,139,526</u>	<u>\$ 259,704</u>	<u>\$ 15,556</u>	<u>\$ 1,409,632</u>	<u>\$ 72,642</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Recycling	Parking Facility Operating	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ 28,480	\$ 315,582	\$ 39,830	\$ 3,227,152	\$ 10,562	\$ 92,183	\$ 26,900
Receipts:							
Taxes	-	-	-	166,096,958	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	19,783,843	196,923	2,521,086	-
Charges for services	9,193	107,075	-	199,086	-	-	-
Fines and forfeits	-	-	-	385,356	-	-	-
Other receipts	-	1,341	20,092,281	-	-	-	-
Total receipts	<u>9,193</u>	<u>108,416</u>	<u>20,092,281</u>	<u>186,465,243</u>	<u>196,923</u>	<u>2,521,086</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	102,719	-	189,681,430	202,782	2,483,325	59
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	21,500	-	20,089,524	-	-	-	15,585
Total disbursements	<u>21,500</u>	<u>102,719</u>	<u>20,089,524</u>	<u>189,681,430</u>	<u>202,782</u>	<u>2,483,325</u>	<u>15,644</u>
Excess (deficiency) of receipts over disbursements	<u>(12,307)</u>	<u>5,697</u>	<u>2,757</u>	<u>(3,216,187)</u>	<u>(5,859)</u>	<u>37,761</u>	<u>(15,644)</u>
Cash and investments - ending	<u>\$ 16,173</u>	<u>\$ 321,279</u>	<u>\$ 42,587</u>	<u>\$ 10,965</u>	<u>\$ 4,703</u>	<u>\$ 129,944</u>	<u>\$ 11,256</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Special Death Benefit	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ 965	\$ 75	\$ 1,178,321	\$ -	\$ 314,929	\$ 782,232	\$ 785,275
Receipts:							
Taxes	-	-	-	-	2,080,079	3,201,726	19,149,325
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,021,568	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,455	-	-	3,338	1,765	-	-
Total receipts	13,455	-	2,021,568	3,338	2,081,844	3,201,726	19,149,325
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	13,545	-	3,142,592	3,225	1,848,667	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,895,173	19,057,682
Total disbursements	13,545	-	3,142,592	3,225	1,848,667	3,895,173	19,057,682
Excess (deficiency) of receipts over disbursements	(90)	-	(1,121,024)	113	233,177	(693,447)	91,643
Cash and investments - ending	\$ 875	\$ 75	\$ 57,297	\$ 113	\$ 548,106	\$ 88,785	\$ 876,918

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Title IV-D ARRA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	TEMA SHSP EOD Task Force	ICJI SUBSTANCE ABUSE	ICJI BYRNE JDAI Grant
Cash and investments - beginning	\$ 30,265	\$ 117,392	\$ 121,165	\$ 56,684	\$ (3,241)	\$ (3,500)	\$ (13,631)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	54,058	-	-	9,932	9,997	24,431
Charges for services	-	-	81,333	61,770	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	18	-	-	2,023	16,800
Total receipts	-	54,058	81,351	61,770	9,932	12,020	41,231
Disbursements:							
Personal services	-	36,866	64,781	59,849	-	-	-
Supplies	-	-	-	-	-	4,478	-
Other services and charges	26,515	3,806	7,686	8,500	-	5,242	42,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	7,546	-	-	6,691	-	-
Other disbursements	3,750	-	-	-	-	-	-
Total disbursements	30,265	48,218	72,467	68,349	6,691	9,720	42,000
Excess (deficiency) of receipts over disbursements	(30,265)	5,840	8,884	(6,579)	3,241	2,300	(769)
Cash and investments - ending	\$ -	\$ 123,232	\$ 130,049	\$ 50,105	\$ -	\$ (1,200)	\$ (14,400)

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Truancy JABG ICJI	Traffic/ Area Plan	DMC ICJI Grant	APC SURP CARROLL COUNTY	CASA ICJI VOCA	ICAC TASK FORCE	ICAC TASK FORCE ARRA
Cash and investments - beginning	\$ 1,508	\$ 450	\$ (4,096)	\$ (45,095)	\$ (5,033)	\$ (170)	\$ (157)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	21,174	-	4,096	57,119	22,617	8,019	7,640
Charges for services	-	206	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	21,174	206	4,096	57,119	22,617	8,019	7,640
Disbursements:							
Personal services	10,633	-	-	15,507	22,282	-	-
Supplies	1,112	644	-	-	-	2,259	3,500
Other services and charges	15,417	-	-	-	-	5,590	3,983
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	27,162	644	-	15,507	22,282	7,849	7,483
Excess (deficiency) of receipts over disbursements	(5,988)	(438)	4,096	41,612	335	170	157
Cash and investments - ending	\$ (4,480)	\$ 12	\$ -	\$ (3,483)	\$ (4,698)	\$ -	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	IFSSA ADULT PROTECT SVC	Flood Buyout	JABG SCHOOL RESOURCE OFCR	TEMA 2010 SHSP GRANT	MED RESERVE CORPS NACCHO	WIC	WIC PEER COUNSELOR
Cash and investments - beginning	\$ 781	\$ (171,976)	\$ (8,949)	\$ (59,390)	\$ 8,010	\$ (268,857)	\$ (11,034)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	171,976	8,949	98,349	-	1,723,436	60,513
Charges for services	132,708	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,565	-	-	-	-	3,667	-
Total receipts	<u>138,273</u>	<u>171,976</u>	<u>8,949</u>	<u>98,349</u>	<u>-</u>	<u>1,727,103</u>	<u>60,513</u>
Disbursements:							
Personal services	144,674	-	16,956	-	-	777,091	55,069
Supplies	-	-	-	-	153	753,941	-
Other services and charges	3,760	-	-	-	-	100,969	1,774
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	32,959	-	-	-
Other disbursements	-	-	-	6,000	-	7,218	161
Total disbursements	<u>148,434</u>	<u>-</u>	<u>16,956</u>	<u>38,959</u>	<u>153</u>	<u>1,639,219</u>	<u>57,004</u>
Excess (deficiency) of receipts over disbursements	<u>(10,161)</u>	<u>171,976</u>	<u>(8,007)</u>	<u>59,390</u>	<u>(153)</u>	<u>87,884</u>	<u>3,509</u>
Cash and investments - ending	<u>\$ (9,380)</u>	<u>\$ -</u>	<u>\$ (16,956)</u>	<u>\$ -</u>	<u>\$ 7,857</u>	<u>\$ (180,973)</u>	<u>\$ (7,525)</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Debt Service/ Jail Lease	Debt Service/ Reserve	D-4 Emergency Deployment	DFC SAMHSA Grant	Title II Reduce Detention	Superior 3 NCJFCJ Grant	Family Court Grant
Cash and investments - beginning	\$ 477,693	\$ 116,178	\$ (22,021)	\$ -	\$ (17,212)	\$ -	\$ 192
Receipts:							
Taxes	1,016,367	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	100,029	-	-	-	18,962	1,984	10,000
Charges for services	-	-	49,560	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	500,000	-	7,308	-	-	-	-
Total receipts	<u>1,616,396</u>	<u>-</u>	<u>56,868</u>	<u>-</u>	<u>18,962</u>	<u>1,984</u>	<u>10,000</u>
Disbursements:							
Personal services	-	-	1,489	-	-	-	-
Supplies	-	-	5,307	-	-	-	-
Other services and charges	-	-	5,238	9,140	1,750	1,984	10,192
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	5,241	-	-	-	-
Other disbursements	1,123,000	-	-	-	-	-	-
Total disbursements	<u>1,123,000</u>	<u>-</u>	<u>17,275</u>	<u>9,140</u>	<u>1,750</u>	<u>1,984</u>	<u>10,192</u>
Excess (deficiency) of receipts over disbursements	<u>493,396</u>	<u>-</u>	<u>39,593</u>	<u>(9,140)</u>	<u>17,212</u>	<u>-</u>	<u>(192)</u>
Cash and investments - ending	<u>\$ 971,089</u>	<u>\$ 116,178</u>	<u>\$ 17,572</u>	<u>\$ (9,140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Court Improvement Project	TEMA ACAMS	TEMA AHIMTA Conference	TEMA ICS Training	TEMA SHSP Training & Exer	TEMA LEPC HMEP	TEMA SHSP D4 Admin Coord
Cash and investments - beginning	\$ (1,485)	\$ (7,325)	\$ (54,214)	\$ (390)	\$ (487)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,253	41,605	54,214	3,629	3,613	18,350	53,962
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	487	-	-
Total receipts	<u>8,253</u>	<u>41,605</u>	<u>54,214</u>	<u>3,629</u>	<u>4,100</u>	<u>18,350</u>	<u>53,962</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,768	9,280	-	3,239	7,858	18,350	59,444
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	25,000	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,768</u>	<u>34,280</u>	<u>-</u>	<u>3,239</u>	<u>7,858</u>	<u>18,350</u>	<u>59,444</u>
Excess (deficiency) of receipts over disbursements	<u>1,485</u>	<u>7,325</u>	<u>54,214</u>	<u>390</u>	<u>(3,758)</u>	<u>-</u>	<u>(5,482)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,245)</u>	<u>\$ -</u>	<u>\$ (5,482)</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TEMA SHSP D4 Equip	Help America Vote	TEMA EMPG Supplement	TEMA D4 RTF FY11/12	TEMA D4 Sustainability	TEMA D4 GIS	TEMA Sep "13" Exercise EMS
Cash and investments - beginning	\$ (64)	\$ 2,525	\$ -	\$ (29,229)	\$ (2,933)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,600	-	4,054	124,488	29,648	18,000	6,931
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	686	-	-	-
Total receipts	15,600	-	4,054	125,174	29,648	18,000	6,931
Disbursements:							
Personal services	-	-	-	2,388	-	-	-
Supplies	-	-	-	476	-	-	-
Other services and charges	-	-	-	39,190	19	2,300	5,727
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	39,030	-	4,054	47,930	26,695	15,700	-
Other disbursements	-	-	-	6,104	-	-	1,204
Total disbursements	39,030	-	4,054	96,088	26,714	18,000	6,931
Excess (deficiency) of receipts over disbursements	(23,430)	-	-	29,086	2,934	-	-
Cash and investments - ending	\$ (23,494)	\$ 2,525	\$ -	\$ (143)	\$ 1	\$ -	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TEMA 2012 SHSP D4 Realloc	Jury Pay	Bio Emergency HPP & PHEP	Court Services - Donation	Ag Test Plot Donation	Extension Donation	FG Restoration Donation
Cash and investments - beginning	\$ -	\$ 52,336	\$ (456)	\$ 183	\$ 1,951	\$ 600	\$ 31,259
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,507	-	19,988	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	22,444	-	-	-	-	-
Other receipts	-	359	-	-	1,901	-	2,000
Total receipts	7,507	22,803	19,988	-	1,901	-	2,000
Disbursements:							
Personal services	-	-	9,544	-	-	-	-
Supplies	-	-	9,988	-	-	-	-
Other services and charges	-	39,152	-	183	999	-	9,339
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,507	-	-	-	-	-	7,676
Other disbursements	-	-	-	-	-	-	-
Total disbursements	7,507	39,152	19,532	183	999	-	17,015
Excess (deficiency) of receipts over disbursements	-	(16,349)	456	(183)	902	-	(15,015)
Cash and investments - ending	\$ -	\$ 35,987	\$ -	\$ -	\$ 2,853	\$ 600	\$ 16,244

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health Dept Donation	N Central/ Chronic Health	Park Donation	Naturalist Program Gift	Sheriff Donation	Villa Donation	Cary Home Donation
Cash and investments - beginning	\$ 244	\$ 590	\$ 3,487	\$ 114,995	\$ 12,094	\$ 1	\$ 5,616
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,841	945	50	-	20,436
Total receipts	-	-	4,841	945	50	-	20,436
Disbursements:							
Personal services	-	590	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	4,641	600	-	-	16,103
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	590	4,641	600	-	-	16,103
Excess (deficiency) of receipts over disbursements	-	(590)	200	345	50	-	4,333
Cash and investments - ending	<u>\$ 244</u>	<u>\$ -</u>	<u>\$ 3,687</u>	<u>\$ 115,340</u>	<u>\$ 12,144</u>	<u>\$ 1</u>	<u>\$ 9,949</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Juvenile Probation Donation	CASA Donations	WIC Donations	County Self Insurance Rainy Day	County Self Insurance	Public Officials Self Insurance	Commissioners Self Insurance
Cash and investments - beginning	\$ 110	\$ 2,652	\$ 6,996	\$ -	\$ 3,338,113	\$ 296,926	\$ 217,302
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,192,533	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,705	12,152	3,000,000	15,136	1,206	75,100
Total receipts	-	1,705	12,152	3,000,000	8,207,669	1,206	75,100
Disbursements:							
Personal services	-	-	-	-	539,881	-	-
Supplies	-	377	-	-	-	-	-
Other services and charges	-	2,525	12,809	-	6,724,991	27,108	58,166
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	11	-	3,000,000	-	-
Total disbursements	-	2,902	12,820	-	10,264,872	27,108	58,166
Excess (deficiency) of receipts over disbursements	-	(1,197)	(668)	3,000,000	(2,057,203)	(25,902)	16,934
Cash and investments - ending	\$ 110	\$ 1,455	\$ 6,328	\$ 3,000,000	\$ 1,280,910	\$ 271,024	\$ 234,236

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Highway Self Insurance	Sheriff Self Insurance	Flex Benefits	Long Term Disability	Inmate Medical Copay	Project (Revolving)	Inmate Medical
Cash and investments - beginning	\$ 184,622	\$ 687,894	\$ 106,063	\$ 3,889	\$ 78,545	\$ 2,244,967	\$ 172,735
Receipts:							
Taxes	-	-	-	-	-	870,962	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	854,036	-
Charges for services	-	-	-	-	7,432	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,162	2,783	201,026	96,394	-	1,523,133	-
Total receipts	8,162	2,783	201,026	96,394	7,432	3,248,131	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,584,481	-
Other services and charges	43,522	56,306	208,031	87,619	-	519,673	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,774,619	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	43,522	56,306	208,031	87,619	-	3,878,773	-
Excess (deficiency) of receipts over disbursements	(35,360)	(53,523)	(7,005)	8,775	7,432	(630,642)	-
Cash and investments - ending	\$ 149,262	\$ 634,371	\$ 99,058	\$ 12,664	\$ 85,977	\$ 1,614,325	\$ 172,735

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Bioterrorism Hospital Planning	PHEP Supplemental	Superior Ct 3 DFC Grant	Wireless 911 Grant	Proj Lifesaver - McAllister	Sheriff ISP Grant	CC DOC ADULT GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 1,800	\$ 18,272	\$ 14,116	\$ -	\$ 89,128
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,000	18,240	-	-	-	25,389	925,066
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,500	-	-	-	-
Total receipts	5,000	18,240	5,500	-	-	25,389	925,066
Disbursements:							
Personal services	1,086	-	-	-	-	31,728	705,685
Supplies	3,914	-	-	-	-	-	53,456
Other services and charges	-	-	5,400	-	3,764	-	188,460
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	18,240	-	-	-	-	6,700
Other disbursements	-	-	-	-	-	-	7,879
Total disbursements	5,000	18,240	5,400	-	3,764	31,728	962,180
Excess (deficiency) of receipts over disbursements	-	-	100	-	(3,764)	(6,339)	(37,114)
Cash and investments - ending	\$ -	\$ -	\$ 1,900	\$ 18,272	\$ 10,352	\$ (6,339)	\$ 52,014

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CC DOC COMMUNITY TRANSITIONS	CC Truancy Mediation	User Fee/ Law Enforcement Cont Ed	Project/ Hwy Escrow	CC DOC State Work Release	Juv Probation DFC Grant	CASA CAPTA
Cash and investments - beginning	\$ 33,550	\$ 37,022	\$ 67,770	\$ 47,155	\$ -	\$ 601	\$ 512
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	99,035	-	-	-	-	-	-
Charges for services	-	-	-	-	42,000	-	-
Fines and forfeits	-	-	38,092	-	-	-	-
Other receipts	58,189	50,671	-	25,836	-	3,597	-
Total receipts	<u>157,224</u>	<u>50,671</u>	<u>38,092</u>	<u>25,836</u>	<u>42,000</u>	<u>3,597</u>	<u>-</u>
Disbursements:							
Personal services	75,704	36,434	-	-	-	-	-
Supplies	8,104	-	-	-	-	-	-
Other services and charges	13,585	-	22,824	24,307	-	1,497	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,754	-	-	-	-	-	-
Other disbursements	58,819	24,151	4,444	-	-	-	-
Total disbursements	<u>160,966</u>	<u>60,585</u>	<u>27,268</u>	<u>24,307</u>	<u>-</u>	<u>1,497</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,742)</u>	<u>(9,914)</u>	<u>10,824</u>	<u>1,529</u>	<u>42,000</u>	<u>2,100</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,808</u>	<u>\$ 27,108</u>	<u>\$ 78,594</u>	<u>\$ 48,684</u>	<u>\$ 42,000</u>	<u>\$ 2,701</u>	<u>\$ 512</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CASA VOCA B	Juv Alt DOC Grant	Race & Gender Fairness	Court Interpreter IN Supreme Ct	Court Services DFC Grant	Court Svcs Scholarship Grant	Sup 3 Diversity Employment
Cash and investments - beginning	\$ 1,435	\$ 39,289	\$ 1,491	\$ 4,997	\$ 5,000	\$ 3	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	246,637	-	18,811	-	-	9,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	20,980	-	-
Total receipts	-	246,637	-	18,811	20,980	-	9,000
Disbursements:							
Personal services	-	202,511	-	-	-	-	-
Supplies	-	10,109	-	-	10,000	-	-
Other services and charges	-	15,078	1,491	5,634	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,200	-	-	16,471	-	-
Other disbursements	-	5,089	-	-	-	-	-
Total disbursements	-	234,987	1,491	5,634	26,471	-	-
Excess (deficiency) of receipts over disbursements	-	11,650	(1,491)	13,177	(5,491)	-	9,000
Cash and investments - ending	<u>\$ 1,435</u>	<u>\$ 50,939</u>	<u>\$ -</u>	<u>\$ 18,174</u>	<u>\$ (491)</u>	<u>\$ 3</u>	<u>\$ 9,000</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tobacco Settlement	Flood Buyout Match	Cary Home JAMS Grant	Other Cash on Hand	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant
Cash and investments - beginning	\$ 31,529	\$ (57,325)	\$ 1,182	\$ 2,280	\$ 3,802	\$ 255	\$ 23,151
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	52,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,553	11,129	-	-	-
Total receipts	-	52,000	2,553	11,129	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	90	-	-	11,132	-	-	-
Total disbursements	90	-	-	11,132	-	-	-
Excess (deficiency) of receipts over disbursements	(90)	52,000	2,553	(3)	-	-	-
Cash and investments - ending	<u>\$ 31,439</u>	<u>\$ (5,325)</u>	<u>\$ 3,735</u>	<u>\$ 2,277</u>	<u>\$ 3,802</u>	<u>\$ 255</u>	<u>\$ 23,151</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Highway Safety Program	Speed Limit Project	TEMA 2005 SHSP	ODP "04	CASA JFC Grant	JAIBG SHOCAP Grant	Adolescent Sub Abuse
Cash and investments - beginning	\$ 1,691	\$ (34,324)	\$ 25,421	\$ (35,096)	\$ 1,111	\$ (12,518)	\$ 3,175
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	35,096	-	12,518	-
Total receipts	-	-	-	35,096	-	12,518	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	35,096	-	12,518	-
Cash and investments - ending	<u>\$ 1,691</u>	<u>\$ (34,324)</u>	<u>\$ 25,421</u>	<u>\$ -</u>	<u>\$ 1,111</u>	<u>\$ -</u>	<u>\$ 3,175</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Children's Advocacy Grant	Court Tech Improvement	Tobacco Cessation	IN Law Enforc Asst. Grant	TB Grant	User Fee/ New Directions	TIF Capital Projects/ Southeast Industrial
Cash and investments - beginning	\$ 802	\$ 23	\$ 304	\$ (5,909)	\$ 4,398	\$ (19,694)	\$ 1,753,656
Receipts:							
Taxes	-	-	-	-	-	-	870,962
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	332	-	-	-	-	-	-
Other receipts	-	-	-	5,909	-	19,694	7,278
Total receipts	<u>332</u>	<u>-</u>	<u>-</u>	<u>5,909</u>	<u>-</u>	<u>19,694</u>	<u>878,240</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	571,613
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>571,613</u>
Excess (deficiency) of receipts over disbursements	<u>332</u>	<u>-</u>	<u>-</u>	<u>5,909</u>	<u>-</u>	<u>19,694</u>	<u>306,627</u>
Cash and investments - ending	<u>\$ 1,134</u>	<u>\$ 23</u>	<u>\$ 304</u>	<u>\$ -</u>	<u>\$ 4,398</u>	<u>\$ -</u>	<u>\$ 2,060,283</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/ Sheriff False Alarm	User Fee/ Sheriff Cont Ed	User Fee/ Forensic Diversion Participant	User Fee/ Pre-trial Diversion	User Fee/ Infraction Diversion	User Fee/ Late Surrender	User Fee/ AFDC Welfare PC
Cash and investments - beginning	\$ 12,076	\$ 35,861	\$ 1,184	\$ 135,346	\$ 245,889	\$ 41,338	\$ 4,213
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,500	-	600	229,577	121,070	-	-
Other receipts	-	4,444	-	13,134	35	-	-
Total receipts	<u>3,500</u>	<u>4,444</u>	<u>600</u>	<u>242,711</u>	<u>121,105</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	200,133	-	-
Supplies	-	-	64	3,763	-	-	-
Other services and charges	3,526	3,904	-	183,860	59,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	52,620	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,526</u>	<u>3,904</u>	<u>64</u>	<u>240,243</u>	<u>259,133</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26)</u>	<u>540</u>	<u>536</u>	<u>2,468</u>	<u>(138,028)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,050</u>	<u>\$ 36,401</u>	<u>\$ 1,720</u>	<u>\$ 137,814</u>	<u>\$ 107,861</u>	<u>\$ 41,338</u>	<u>\$ 4,213</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Project/ F-Lake Detention	Project/ Engineering Review	Project/ Phase II Stormwater	Project/ Berlovitz Detention	Project/ Revenue Bonds (parking garage)	Project/ Wabash River Hydrology	Project/ Highway Escrow (j&c)
Cash and investments - beginning	\$ 135,876	\$ 7,834	\$ 2,173,340	\$ 4,208	\$ 507,465	\$ 8,014	\$ 5,624
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	116,009	26,020	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	565	-	56,540	11	-	33	1
Total receipts	<u>565</u>	<u>116,009</u>	<u>82,560</u>	<u>11</u>	<u>-</u>	<u>33</u>	<u>1</u>
Disbursements:							
Personal services	-	-	234,559	-	-	-	-
Supplies	-	-	1,849	-	-	-	-
Other services and charges	1,039	97,770	50,648	4,013	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,039</u>	<u>97,770</u>	<u>287,056</u>	<u>4,013</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(474)</u>	<u>18,239</u>	<u>(204,496)</u>	<u>(4,002)</u>	<u>-</u>	<u>33</u>	<u>1</u>
Cash and investments - ending	<u>\$ 135,402</u>	<u>\$ 26,073</u>	<u>\$ 1,968,844</u>	<u>\$ 206</u>	<u>\$ 507,465</u>	<u>\$ 8,047</u>	<u>\$ 5,625</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Project/ EDIT Refinance (2006 pg)	Project/ Great Lakes	Federal Adoptive Forfeitures	Retainage - Tyler CLT	Retainage - Innovative Constr Services	County Share Surtax	County Share Wheel Tax
Cash and investments - beginning	\$ 3,828	\$ 540,277	\$ 29,368	\$ 3,690	\$ 64,577	\$ 1,180,041	\$ 38,845
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,286,858	105,100
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	506,800	2,254	-	-	-	150	-
Total receipts	<u>506,800</u>	<u>2,254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,287,008</u>	<u>105,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	599,960	100,000
Other services and charges	250,518	-	29,368	-	-	692,330	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	64,577	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>250,518</u>	<u>-</u>	<u>29,368</u>	<u>-</u>	<u>64,577</u>	<u>1,292,290</u>	<u>100,000</u>
Excess (deficiency) of receipts over disbursements	<u>256,282</u>	<u>2,254</u>	<u>(29,368)</u>	<u>-</u>	<u>(64,577)</u>	<u>(5,282)</u>	<u>5,100</u>
Cash and investments - ending	<u>\$ 260,110</u>	<u>\$ 542,531</u>	<u>\$ -</u>	<u>\$ 3,690</u>	<u>\$ -</u>	<u>\$ 1,174,759</u>	<u>\$ 43,945</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/ Econ Dev Wind Energy	Federal Drug Seizure	Federal Drug Forfeitures	Non-Drug Forfeitures	Prosecutor Drug Enforcement	User Fee/ Sheriff Firearm Destruction
Cash and investments - beginning	\$ 1,000	\$ 3,923	\$ 33,622	\$ 1,631	\$ 33,834	\$ 1,850
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	28,852	-	56,406	-
Other receipts	-	-	33	-	-	-
Total receipts	-	-	28,885	-	56,406	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,923	1,443	1,630	21,994	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,744	-	31,500	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,923	8,187	1,630	53,494	-
Excess (deficiency) of receipts over disbursements	-	(3,923)	20,698	(1,630)	2,912	-
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 54,320</u>	<u>\$ 1</u>	<u>\$ 36,746</u>	<u>\$ 1,850</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	User Fee/ National Guard	COIT Reserve (prior to Rainy Day)	Project/ Dust Control	Court Services (Substance Abuse/MH)	Court Services (Violence in Comm/CS)	Court Services (Drug Court)
Cash and investments - beginning	\$ 449	\$ 1,721,241	\$ -	\$ (13,334)	\$ 92,653	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	4,588	400,505	161,644	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	74,805	650	-
Total receipts	-	-	4,588	475,310	162,294	-
Disbursements:						
Personal services	-	-	-	355,719	189,812	-
Supplies	-	-	-	7,015	-	-
Other services and charges	-	-	3,775	97,181	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,721,241	813	-	66,000	-
Total disbursements	-	1,721,241	4,588	459,915	255,812	-
Excess (deficiency) of receipts over disbursements	-	(1,721,241)	-	15,395	(93,518)	-
Cash and investments - ending	\$ 449	\$ -	\$ -	\$ 2,061	\$ (865)	\$ 10

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TIPPCO HAZMAT	Juvenile Drug Court	Mortgage Fee (All Entities)	Parks Tax Collections	Family Counseling	Juv Alt Project Income
Cash and investments - beginning	\$ 10,538	\$ 3,018	\$ 3,360	\$ 70	\$ 39,222	\$ 14,616
Receipts:						
Taxes	-	-	-	708	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	18,063	-	-	48,775
Fines and forfeits	-	-	-	-	24,656	-
Other receipts	22,320	5,639	-	-	-	25,075
Total receipts	22,320	5,639	18,063	708	24,656	73,850
Disbursements:						
Personal services	-	-	-	-	-	22,155
Supplies	-	-	-	-	-	865
Other services and charges	12,788	-	20,335	-	15,116	10,089
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,122	2,791	-	747	-	25,075
Total disbursements	15,910	2,791	20,335	747	15,116	58,184
Excess (deficiency) of receipts over disbursements	6,410	2,848	(2,272)	(39)	9,540	15,666
Cash and investments - ending	\$ 16,948	\$ 5,866	\$ 1,088	\$ 31	\$ 48,762	\$ 30,282

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Francis Powers Trust	Battle Ground Fence	Deer Creek Levy	Wabash River Parkway	Settlement Holding of 2010	Totals
Cash and investments - beginning	\$ 70,057	\$ 22,640	\$ -	\$ 81,607	\$ 6,988	\$ 86,474,217
Receipts:						
Taxes	-	-	4,520	203,841	-	236,158,858
Licenses and permits	-	-	-	-	-	435,052
Intergovernmental	-	-	-	-	-	38,907,539
Charges for services	-	-	-	-	-	20,614,823
Fines and forfeits	-	-	-	-	-	1,800,310
Other receipts	1,185	94	-	-	1,741	66,798,755
Total receipts	1,185	94	4,520	203,841	1,741	364,715,337
Disbursements:						
Personal services	-	-	-	-	-	39,966,512
Supplies	-	-	-	-	-	5,450,862
Other services and charges	928	550	-	63,796	-	221,883,943
Debt service - principal and interest	-	-	-	-	-	506,800
Capital outlay	-	-	-	-	-	4,626,652
Other disbursements	-	-	4,520	-	-	84,980,537
Total disbursements	928	550	4,520	63,796	-	357,415,306
Excess (deficiency) of receipts over disbursements	257	(456)	-	140,045	1,741	7,300,031
Cash and investments - ending	\$ 70,314	\$ 22,184	\$ -	\$ 221,652	\$ 8,729	\$ 93,774,248

TIPPECANOE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,787,253</u>	<u>\$ 1,239,190</u>

TIPPECANOE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corp	Lease for four motor graders	\$ 91,974	01-17-13	01-17-16
Govt Bldg Corp/BONY	Jail Lease/Refunding Bonds Series 2011	1,123,000	01-01-12	07-01-21
Regions Equipment Finance Corp	Lease/purchase for four dump trucks	<u>198,251</u>	11-18-13	08-01-16
Total of annual lease payments		<u>\$ 1,413,225</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	<u>\$ 3,140,000</u>	<u>\$ 506,800</u>

TIPPECANOE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	436,221,274
Buildings	56,779,294
Improvements other than buildings	983,219
Machinery, equipment, and vehicles	23,678,975
Construction in progress	16,524,852
Total capital assets	\$ 538,457,924

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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's) 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, 2013. 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, 2013.

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

Report on Internal Control Over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 types 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 items 2013-002 and 2013-003 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

April 29, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2013

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>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children WIC FY2013 WIC Peer Enhancement 12/13	Indiana Department of Health	10.557	WIC 178-2 WPCG 178-10	\$ 1,723,436 <u>60,513</u>
Total - Department of Agriculture				<u>1,783,949</u>
<u>Department of Justice</u>				
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program ICJI Byrne JDAI 2013 ICJI Byrne JDAI 2012	Indiana Criminal Justice Institute	16.738	D3-13-7625 11-DJ-041	10,800 <u>13,631</u>
Total - JAG Program Cluster				<u>24,431</u>
Juvenile Accountability Block Grants Truancy JABG ICJI 12/13 Sub Abuse ICJI 12/13 GR-Sher SRO FY12/13 Sub Abuse ICJI 13/14	Indiana Criminal Justice Institute	16.523	10-JB-020 10-JB-021 10-JB-022 11-JB-1861	21,174 4,319 8,949 <u>5,678</u>
Total - Juvenile Accountability Block Grants				<u>40,120</u>
Juvenile Justice and Delinquency Prevention - Allocation to States Title II Reduce Detention	Indiana Criminal Justice Institute	16.540	11-JF-017	<u>18,962</u>
Missing Children's Assistance ICAC Grant 2011-2013 ICAC Grant 2012-2013	Indiana State Police	16.543	A2-2-100-024 A2-3-100-021	170 <u>7,849</u>
Total - Missing Children's Assistance				<u>8,019</u>
Title V - Delinquency Prevention Program DMC ICJI Grant	Indiana Criminal Justice Institute	16.548	09-JP-001	<u>4,096</u>
Crime Victim Assistance CASA ICJI VOCA FY12/13	Indiana Criminal Justice Institute	16.575	12VA1373	<u>22,617</u>
ARRA - Recovery Act - Internet Crimes Against Children Task Force Program (ICAC) ICAC Task Force ARRA	Indiana State Police	16.800	A2-2-100-005	<u>7,640</u>
Total - Department of Justice				<u>125,885</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction APC Carroll County SURP FY2012 Improv Cumberland Rd. Extension Hazard Improv - Tyler Rd. to N CL Rd McCarty Lane Extension - New Constr. County Bridge Inspections Ph I & Ph II Sight Hazard Improv - N 9th @ Burnett's Rd Klondike Rd. Reconstr. & Roundabout Scenic & Historic Highways Metropolitan Planning Grant Metropolitan Planning Grant Metropolitan Planning Grant APC Carroll County SURP FY2011	Indiana Department of Transportation	20.205	A249-12-320043A DES 0300593 DES 0400311 DES 0400938 DES 0902184 DES 1006056 DES 1173626 DES 1297081 FY2013 HSIP FY2013 Q1-Q4 PL PL 13803304 A249-11808038	25,279 800 1,682 700,907 57,328 98,499 4,800 47,348 2,246 239,887 206 <u>31,840</u>
Total - Highway Planning and Construction Cluster				<u>1,210,822</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants TEMA LEPC HMEP FY2013	Indiana Department of Homeland Security	20.703	C44P-3-088B	<u>18,350</u>
Total - Department of Transportation				<u>1,229,172</u>

The accompanying note is 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, 2013
(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
Department of Health and Human Services				
Medical Reserve Corps Small Grant Program MRC NACCHO Grant B	National Association of County and City Health Officials	93.008	MRC 12-1202	<u>153</u>
Public Health Emergency Preparedness PHEP Supplement 2013	Indiana Department of Health	93.069	BHP 178-75	<u>18,240</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Preparedness	Indiana Department of Health	93.074	BPRS 178-70	<u>19,988</u>
Child Support Enforcement Prosecutor, Clerk, and Court Incentive Indirect Costs	Indiana Department of Child Services	93.563	CY2013 CY2013 CY2013	907,539 189,035 <u>253,409</u>
Total - Child Support Enforcement				<u>1,349,983</u>
State Court Improvement Program Sup 3 NCJFCJ Grant 2013 Court Impr Project FY12-13	Indiana Supreme Court	93.586	CIP2012-03-06PDS CIP-2012B	1,984 <u>8,253</u>
Total - State Court Improvement Plan				<u>10,237</u>
Social Services Block Grant IFSSA APS 'B'	Indiana Families & Social Services Administration	93.667	79-11-99-0446-01	<u>10,000</u>
National Bioterrorism Hospital Preparedness Program Bioterror Hosp Plan 12/13	Indiana Department of Child Services	93.889	BHP 178-4	<u>5,000</u>
Total - Department of Health and Human Services				<u>1,413,601</u>
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) D4 Emergency Deployment	Indiana Department of Homeland Security	97.036	20121028B	<u>49,560</u>
Hazard Mitigation Grant Flood Buyout	Indiana Department of Homeland Security	97.039	C44P-1-195A	<u>171,976</u>
Emergency Management Performance Grants TEMA EMPG Supplement Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	C44P-3-095B C44P-3-307B	4,054 <u>60,406</u>
Total - Emergency Management Performance Grants				<u>64,460</u>
Homeland Security Grant Program TEMA 2010 SHSP Grant TEMA ACAMS TEMA D4 Admin Coord. TEMA D4 Sustainability GR-TEMA D4RTF FY 11/12 TEMA 2011 EOD Grant TEMA AHIMTA Conf 12/12 TEMA ACAMS - 2011 HSGP TEMA D4 GIS Grant TEMA ICS Training Grant TEMA 2012 SHSP T & E TEMA 2012 SHSP D4 Admin TEMA DRTF4 Equip Grant TEMA 2012 SHSP D4 Realloc TEMA Sep '13 Exercise EMS	Indiana Department of Homeland Security	97.067	C44P-1-251A C44P-2-058A C44P-2-239A C44P-2-241A C44P-2-271A C44P-2-410-A C44P-2-420A C44P-3-013B C44P-3-016B C44P-3-081B C44P-3-208B C44P-3-216B C44P-3-372B C44P-4-005B C44P-4-032B	98,349 26,605 52,708 29,648 124,488 9,932 54,214 15,000 18,000 3,629 3,613 1,254 15,600 7,507 <u>6,931</u>
Total - State Homeland Security Program				<u>467,478</u>
Total - Department of Homeland Security				<u>753,474</u>
Total federal awards expended				<u>\$ 5,306,081</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

TIPPECANOE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the 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.

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?	yes
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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROL OVER PAYROLL TRANSACTIONS

We noted deficiencies in the internal control system of the County related to payroll transactions. An effective internal controls system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material errors or misstatements will be prevented, or detected and corrected, on a timely basis. Effective internal controls over the timekeeping, recording, and reporting of payroll transactions requires a review and approval process over the distribution of payroll to the various funds by individuals not directly involved in the payroll process.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

No audit evidence was presented to document the review of nonfederally funded payroll timekeeping, recording, and reporting of the payroll distributions by anyone other than the payroll bookkeeper.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-002 - INTERNAL CONTROLS OVER THE ELIGIBILITY COMPLIANCE REQUIREMENT THAT HAS A DIRECT AND MATERIAL EFFECT TO SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN

Federal Agency: Department of Agriculture

Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA Number: 10.557

Federal Award Numbers: WIC 178-2, WPCG 178-10

Pass-Through Entity: Indiana Department of Health

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Eligibility compliance requirements that have a direct and material effect on the program. The deficiencies noted resulted from the lack of a review process over the determination of eligibility. The eligibility process has two components, financial and nutritional risk. Each component is determined by separate program personnel, but neither component of the determination was reviewed. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirement and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirements that have a direct and material effect on the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement noted above that has a direct and material effect on the program.

FINDING 2013-003 - INTERNAL CONTROLS OVER REPORTING COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: CY2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Reporting compliance requirements that have a direct and material effect on the program. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

The County executed an agreement with Malinowski Consulting, Inc., in June of 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. During 2013, their services included the preparation of the Clerk's General fund and Record 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 with the program requirements. For most of 2013, the Clerk relied on Malinowski Consulting for compliance and did not review their work. In August of 2013, the Clerk began reviewing the reimbursement claims and reports completed by Malinowski Consulting before they were submitted to DCS.

The Clerk should continue to maintain an internal control system to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance with the grant agreement or the compliance requirements that have a direct and material effect on the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement noted above that has a direct and material effect on the program.

AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2012-1

Original SBA Audit Report Number: B43100

Fiscal Year: 2012


Auditee Contact Person: Christa Coffey

Title of Contact Person: Tippecanoe County Clerk

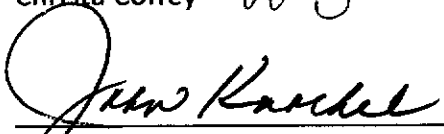
Phone Number: 765-423-9724

Status of Finding:

Monthly reimbursement claims are reviewed to confirm compliance with information provided to Vendor by Clerk.



Christa Coffey



John Knochel, President
Board of Commissioners



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding No. 2012-2

Original SBA Audit Report Number: B43100

Fiscal Year: 2012

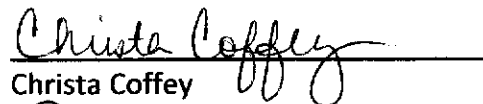
Auditee Contact Person: Christa Coffey

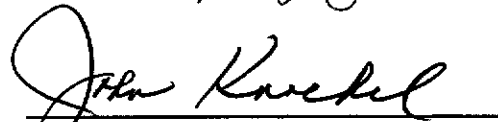
Title of Contact Person: Tippecanoe County Clerk

Phone Number: 765-423-9724

Status of Finding:

Claims prepared by the Vendor are received with sufficient time to review and timely submit it by the agency's deadline of the 10th of the following month.


Christa Coffey


John Knochel, President
Board of Commissioners



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

Phone: 765-423-9207
Fax: 765-423-9354
jweston@tippecanoe.in.gov

CORRECTIVE ACTION PLAN

FINANCIAL STATEMENT FINDING 2013-001 - INTERNAL CONTROL OVER PAYROLL TRANSACTIONS

Auditee Contact Person: Jennifer Weston
Title of Contact Person: Auditor
Phone Number: 765-423-9207
Expected Completion Date: June 30, 2014

Corrective Action:

Tippecanoe County implemented a new payroll software system as of January 1, 2014. Internal controls have been and continue to be developed in conjunction with the new system. The timekeeping system will be set up for multiple approvals of employee timesheets. Once the timesheet is certified by an employee and approved by a second person of authority in the department, the time is electronically transferred into the payroll system. This lessens the chance of posting errors. Only the payroll bookkeeper can make changes to payroll after this process. Other controls are being developed as personnel learn and use the timekeeping and payroll systems.

Jennifer Weston
Tippecanoe County Auditor

John L. Knochel, President
Tippecanoe County Board of Commissioners



Supplemental Nutrition Food Program for
Women, Infants, and Children
Tippecanoe County WIC Program
1322 Tippecanoe St.
Lafayette, IN 47904

CORRECTIVE ACTION PLAN

**Federal Finding 2013-002
Internal Controls over the Eligibility Compliance Requirement that has a Direct and
Material Effect to the Special Supplemental Nutrition Program for Women, Infants, and
Children (WIC) Program**

Date: April 29, 2014
Auditee Contact Person: Colleen Batt
Title of the Contact Person: Coordinator
Phone number: 765-420-9998
Expected Completion Date: June 30, 2014

Tippecanoe County WIC is in compliance with Indiana WIC Policy regarding determination of eligibility. Indiana policy requires two separate employees determine each component of eligibility. One employee determines residency and income and another determines nutritional risk factors.

Current funding, staffing requirements and policies do not allow a reexamination of each component of the eligibility determination. USDA reviews all state policies to determine if they meet USDA requirements. The finding from the Tippecanoe County State Board of Accounts review will be forwarded to ISDH.

All WIC Programs are reviewed every two years for compliance with state policy. Tippecanoe County's review is scheduled in June.

Colleen Batt, RD
WIC Coordinator

John L. Knochel, President
Tippecanoe County Board of Commissioners



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CORRECTIVE ACTION PLAN

FINDING 2013-003

Contact Person Responsible for Corrective Action: Christa Coffey, Clerk


Contact Phone Number: 765-423-9724

Description of Corrective Action Plan

The Clerk or an assigned staff member reviews the monthly and quarterly IV-D reimbursement claims prepared by Malinowski Consulting for allowable costs and accuracy before each is submitted to DCS.

Anticipated Completion Date

A corrected process was implemented in August, 2013; review of the prepared claims described above is performed before claims are submitted to DCS.



Christa Coffey
Tippecanoe County Clerk

Dated: 06-03-2014

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.