

**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, 2011 to December 31, 2011



**FILED**  
08/09/2012



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SCHEDULE OF OFFICIALS

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



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited the accompanying financial statement of Tippecanoe County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the 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 includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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 has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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 Leases and Debt, and Schedule of Capital Assets 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.

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

June 25, 2012

STATE BOARD OF ACCOUNTS



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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 the financial statement of Tippecanoe County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A 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.

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

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.

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

STATE BOARD OF ACCOUNTS

June 25, 2012

## FINANCIAL STATEMENT

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

TIPPECANOE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 146,992	\$ 40,473,076	\$ 37,902,386	\$ 2,717,682
County Highway	35,503	3,147,211	2,842,490	340,224
Local Road And Street	1,322,695	958,605	1,718,238	563,062
Sheriff Accident Reports	12,591	10,729	8,762	14,558
Firearms & Training	61,918	26,420	34,365	53,973
Edit	14,474,990	6,085,294	5,409,744	15,150,540
Parking Garage Maintenance	310,569	107,634	116,174	302,029
Law Enforcement Cont Ed	29,598	50,831	29,655	50,774
Clerks Record Perpetuation	19,408	87,664	65,135	41,937
Enhanced Access Fees	6,384	941	816	6,509
Unsafe Building Ordinance	9,044	7,800	-	16,844
E-911	1,512,502	866,729	1,271,110	1,108,121
Drug Free Community	70,612	136,003	99,469	107,146
Drain Maintenance	1,159,057	219,825	194,509	1,184,373
IV-D Prosecutor Incentive	310	127,191	28,664	98,837
Juvenile Probation User	27,531	49,054	76,585	-
Probation User Fees-Adult	231,644	318,060	256,606	293,098
Recorder Record Perpetuation	313,288	164,579	273,166	204,701
Local Health Maintenance	36,386	72,672	72,957	36,101
Pre-Trial Diversion	445,893	216,886	491,412	171,367
Plat Book	77,843	26,415	36,450	67,808
County Misdemeanant	113,305	98,951	115,047	97,209
IV-D 10-99 Child Support	68	84,541	31,404	53,205
Surveyor Cornerstone Perp	193,423	23,295	35,340	181,378
Jury Pay	67,934	29,637	24,653	72,918
Rainy Day-Gen & Econ Dev	11,015,838	-	-	11,015,838
Inmate Medical Copay	44,741	15,941	-	60,682
Sales Disclosure	26,465	28,495	31,349	23,611
Tipco Hazmat	12,890	3,354	4,383	11,861
Tobacco Settlement	49,212	46,463	63,791	31,884
Immunization Grant	(6,261)	20,409	14,147	1
CASA	4,672	89,347	78,880	15,139
Levy Excess	619,620	17,784	-	637,404
Sheriff Sale	-	62,180	27,800	34,380
Id Security Protection	234,637	29,988	-	264,625
Race & Gender Fairness Grant	1,491	-	-	1,491
Coit Spec 3 Month Reserve	1,721,241	-	-	1,721,241
Reassessment 2015 or 2017	-	283,774	228,860	54,914
Clerk ARRA	16,626	-	16,627	(1)
Prosecutor ARRA	62,115	-	41,472	20,643
County General ARRA	40,281	-	10,016	30,265
Cumulative Capital Development	2,096,522	1,224,369	1,179,502	2,141,389
Capital Park	78,991	603	-	79,594
Cumulative Bridge	11,944,079	2,544,540	13,180,122	1,308,497
General Drain Improvement	107,692	35,500	86,858	56,334
Southeast Industrial Tif	1,476,780	380,159	773,856	1,083,083
County Self Insurance	2,117	8,190,801	6,009,770	2,183,148
Congressional School Principal	43,511	-	-	43,511
Surplus Tax Sale	2,039,881	1,102,404	2,009,430	1,132,855
Tax Sale Redemption	37	813,354	809,517	3,874
Surplus Tax	125,370	822,760	688,889	259,241
Settlement	1,191,383	161,524,732	162,810,441	(94,326)
Inheritance Tax	1,037,934	5,117,460	5,026,345	1,129,049
Special Death Benefits	1,010	11,545	11,415	1,140
Educational Vehicle License	-	4,163	2,981	1,182
Cedit	78,208	2,626,306	2,634,431	70,083
Wheel Tax	13,026	192,622	192,533	13,115
Surtax	108,474	2,431,002	2,402,600	136,876
Coit	734,072	15,623,837	15,037,469	1,320,440
Mortgage Fee	3,223	14,968	15,095	3,096
Child Restraint	50	25	-	75
Homestead Credit Refund	65,879	42,628	108,494	13

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Hea 1001 State Hsc 2008	18,667	7,990	-	26,657
Juvenile Probation Donation	-	100	-	100
DMC ICJI Grant	-	7,892	11,828	(3,936)
Sheriff Equipment Grant	-	732,035	859,880	(127,845)
APC SURP FY2012	-	-	4,882	(4,882)
TEMA Tech Federal Grant	-	8,274	8,274	-
TEMA LEPC HMEP FY2012	-	-	5,340	(5,340)
CASA ICJI VOCA FY2012	-	-	5,920	(5,920)
Juv Prob DFC Grant 11/12	-	1,250	615	635
Probation Preg Supv B ICJI	-	14,640	18,797	(4,157)
Saturday School C	-	4,175	13,197	(9,022)
Juv Alt Project Income	-	31,030	26,315	4,715
Commissioners Tax Certificate	-	2,576	2,325	251
Sheriff Firearms Destruction	-	1,850	-	1,850
Elected Official Training	-	6,200	-	6,200
Juv Alt DFC Grant 11/12	-	1,515	2,037	(522)
Pers Prop Audit TMA 10-12	-	95,673	95,600	73
Flood Buyout Match	-	-	52,294	(52,294)
JAIBG Juv Alt Grant	-	-	10,205	(10,205)
Health Immunization	-	60,311	12,058	48,253
Youth Mini Grant	-	2,232	2,232	-
2010 Settlement Holding	-	7,711	431	7,280
Title IV-D Incentive	-	84,541	-	84,541
Juvenile Drug Treatment Court	-	2,875	550	2,325
Court Improve Project 2	-	3,901	5,016	(1,115)
Health Dept Donations	980	-	343	637
Coalition Sig	(9,363)	74,904	65,541	-
Prosecutor Drug Enforce	45,867	52,494	70,911	27,450
Reassessment	150,711	3,945	129,443	25,213
Sheriff Continuing Ed	26,628	6,072	2,375	30,325
Park-Donation	4,295	9,607	9,554	4,348
Court Services-Donation	183	-	-	183
Transfer & Recycling	32,248	11,798	20,000	24,046
Ag Test Plot-Donation	3,802	2,651	1,306	5,147
Extension-Donation	600	-	-	600
Fg Restoration-Donation	11,156	55,600	50,000	16,756
Wic Peer Enhancement	(30,330)	136,962	122,771	(16,139)
Wic "B"	(212,015)	1,854,171	1,642,302	(146)
Wic	-	102,269	166,802	(64,533)
Voting Equip Reimb	5,713	-	-	5,713
Family Court Grant	189	15,000	3,174	12,015
Family Court Grant "C"	12,642	-	12,642	-
Court Interpreter Grant B	6,820	15,112	13,265	8,667
Family Court Grant "B"	4,928	-	4,926	2
Drug Court Grant	-	4,500	-	4,500
Ijc Training IV-D Mag State Grant	(1,737)	1,739	2	-
Infraction Diversion	295,012	158,852	89,609	364,255
N Central/Chronic Health	8,632	20,500	28,542	590
Casa Voca Grant	104	-	-	104
Casa Voca Grant B	1,331	-	-	1,331
Emergency Preparedness C	-	491	983	(492)
Restorative Justice Icji Grant	(16,550)	45,175	38,956	(10,331)
Flood Buyout	-	-	158,222	(158,222)
Sheriff Byrne Grant	25,834	-	24,595	1,239
Court Impr Project	(4,663)	4,663	-	-
Fatal Alcohol Crash Team Grant	(4,495)	-	7,270	-
2008 Shsp Exercise Grant	(375)	31,285	30,910	-
Sup Ct 3 Re-Entry Grant B	(18,034)	34,911	16,877	-
Court Tech Improvement	23	-	-	23
Adolescent Sub Abuse 2	2,713	-	-	2,713
Adolescent Sub Abuse	463	-	-	463
Children's Advocacy Grant 625/626	484	50	-	534

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Jaibg Show Cap Grant 602/605	(12,518)	-	-	(12,518)
District 4/Ahmit Conference Grant	(3,000)	3,000	-	-
Sheriff Equipment "B"	-	9,612	9,612	-
Idhs Webgis	-	3,750	3,750	-
Dist 4 Admin Grant-Tema	-	147,462	181,664	(34,202)
H1N1 Grant	-	119,158	119,158	-
Mrc-Cba Grant	3,473	-	3,473	-
Saturday School Grant "B"	(10,695)	16,496	5,801	-
Icac Grant A	(9,842)	9,842	-	-
Icac Grant B	(12,402)	12,462	60	-
Icac Grant C	(8,470)	8,470	-	-
Adult Protective Services	42,648	40,239	73,706	9,181
Public Defender User Fee	8,579	33,724	150	42,153
Court Improvement Project	(2,698)	20,000	17,302	-
Hava Accessibility Grant	2,525	-	-	2,525
Carroll Rural Transp Planning Grant	6,264	-	29,839	(23,575)
Tsc Resource Officer Ijci	-	36,739	38,780	(2,041)
Villa Donation	1	-	-	1
Sheriff-Donation	1,780	100	271	1,609
Cary Home-Donation	13,142	26,215	29,857	9,500
Casa Donations	784	1,571	40	2,315
Wic-Donations	2,323	14,841	7,045	10,119
Dust Control Program	-	5,688	5,688	-
Tema 2009 Shsp	(61,976)	274,012	217,524	(5,488)
Probation Preg Supv Icji	(9,167)	18,558	9,391	-
Sup 3 Ncjfcj Grant	(1,800)	1,800	-	-
Casa Voca 10/11 Grant	(4,687)	22,208	16,566	955
Emergency Preparedness	(1,066)	7,419	6,354	(1)
Excise Surtax	898,670	1,182,883	1,372,563	708,990
False Alarm Fee	9,476	1,900	-	11,376
Dfc Sub Abuse Assess Grant	3,850	-	3,850	-
Sup 3 Jdai Icji Grant	(7,551)	49,838	42,287	-
Tema Acams Grant	-	-	2,295	(2,295)
Late Surrender Fees	41,338	-	-	41,338
Family Counseling	24,593	23,019	12,348	35,264
Battle Ground Fence	23,635	180	1,900	21,915
Electronic Data Submission	19,283	2,073	-	21,356
Access Fees-Mits	541	-	-	541
Hazardous Waste	353	-	-	353
Edit Reserve	1,204,143	-	-	1,204,143
F Lake Detention	135,068	1,030	-	136,098
Engineering Review	34,495	75,193	103,340	6,348
Berlovitz Detention	53,866	329	42,378	11,817
Phase II Stormwater	2,638,341	80,744	261,456	2,457,629
Federal Drug Seizure	3,923	-	-	3,923
Federal Drug Forfeitures	16,258	53,400	33,504	36,154
Non-Drug Forfeiture	1,631	-	-	1,631
Revenue Bonds	507,465	-	-	507,465
Wabash River Hydrology	7,891	60	-	7,951
Traffic Area Plan	361	3,951	3,862	450
Wireless E-911	498,114	542,237	346,213	694,138
Juvenile Drug Court	3,002	16	-	3,018
Cc-Juvenile Grant "B"	2,109	138,733	112,899	27,943
Alt Dispute Resolution	17,395	13,740	14,091	17,044
Wind Energy Farms	1,000	-	-	1,000
Substance Abuse/Mh	(7,144)	541,923	493,575	41,204
Violence In The Community	12,829	242,547	164,833	90,543
Drug Court	10,880	10	10,880	10
Tobacco Cessation	304	-	-	304
Wabash River Parkway	147,252	186,995	125,251	208,996
Great Lakes	532,041	4,059	-	536,100
Afdc-Welfare Planning Council	4,213	-	-	4,213

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Fed Adoptive Forfeitures	29,368	-	-	29,368
Sheriff Service Fee	131,413	87,085	90,487	128,011
Focus Program	1,477	-	1,477	-
Jams Grants 133/134	1,182	-	-	1,182
Drug Free Communities 152/153	844	-	-	844
New Directions	(19,694)	-	-	(19,694)
Tb Grant	4,398	-	-	4,398
Medical Reserve Corps	3,013	5,000	3,863	4,150
Ct Svc Prime Dfc Grant	3,010	-	3,010	-
Casa Jfc Grant	1,111	-	-	1,111
Casa Capta Grant	26,974	-	25,134	1,840
Cc-State Work Release	31,631	-	31,631	-
Dff Coalition Grant	390	-	4,279	(3,889)
In Law Enforc Asst Grant	(5,909)	-	-	(5,909)
Ct Svc Ijci Forensic Drug Ct Grant	(1,500)	1,500	-	-
Jag Grant	53	-	53	-
Sup 3 Intensive Sub Abuse	(146)	341	195	-
Juv Alt Coalition Grant	1,346	-	1,346	-
Court Services Change Co Icji	(1,000)	1,000	-	-
Forensic Diversion Participant	1,143	-	9	1,134
Forensic Drug Court Grant	-	396	-	396
County Wheel Tax	47,371	94,791	100,000	42,162
Project Safe Neighbor "B"	(7,665)	34,377	26,712	-
Project Safe Neighborhood	-	-	8,808	(8,808)
Ifssa Aps Grant	(13,578)	73,760	60,182	-
Proj Lifesaver-Mcallister	15,572	-	828	14,744
Dist 4 Training & Ex Fy05	-	25,525	32,393	(6,868)
Dist 4 Training & Ex Fy07 Grant	-	72,628	72,628	-
Energy Eff Conserv Bg	-	-	3,000	(3,000)
Tema Shsp	25,421	-	-	25,421
Tema Shsp "B"	-	37,525	66,264	(28,739)
Local Emergency Planning	16,499	-	64	16,435
Hospital Planning Grant	-	4,889	5,000	(111)
Odp '04	(35,096)	-	-	(35,096)
Dfc Mentoring Grant	874	-	36	838
Dfc/Samhsa Grant	(7,301)	113,475	117,247	(11,073)
Superior Ct 3 Assessment	3,802	-	-	3,802
Big Tent Conference Grant	(1,983)	1,983	-	-
Bulletproof Vest Grant	255	-	-	255
Scaap Grant	23,151	-	-	23,151
Sheriff Bomb Equipment	-	31,603	31,603	-
Speed Limit Project	(34,324)	-	-	(34,324)
Highway Safety Program B	1,691	-	-	1,691
Cc-Comm Transitions 219/220	3,643	124,065	131,130	(3,422)
Cc-Adult Grant 217/218	152,141	1,033,399	1,078,968	106,572
Cc-Project Income 215/216	67,763	2,004,502	1,981,462	90,803
Cc-Truancy Mediation	52,506	61,601	75,500	38,607
Jail Lease Rental	526,494	1,022,724	1,103,500	445,718
Debt Service Reserve	116,178	-	-	116,178
2006 Edit Refinance	4,144	494,402	494,400	4,146
Highway Escrow	12,463	10,725	-	23,188
Project (Revolving)	3,138,893	3,098,765	4,392,571	1,845,087
Public Officials Self Ins	331,900	2,507	18,426	315,981
Commissioners Self Ins	167,762	37,225	103,580	101,407
Highway Self Insurance	250,416	8,771	79,325	179,862
Sheriff Self Insurance	878,283	6,533	58,223	826,593
Inmate Medical	172,735	-	-	172,735
Flex Benefits	96,632	220,500	220,571	96,561
Francis Powers Trust	76,235	1,973	5,516	72,692
Congressional School Interest	2,079	331	1,740	670
Edit/Landfill Closure	6,624,595	101,298	459,447	6,266,446
Payroll	11,556	29,905	4,599	36,862

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Inmate Medical Trust	25,748	66,980	-	92,728
Highway J&C Escrow	5,623	1	-	5,624
Villa Resident Trust	45,544	-	65	45,479
Auditors Trust	148,632	365,540	284,475	229,697
Deer Creek Levy	3,344	-	3,344	-
Long Term Disability	11,713	81,535	87,606	5,642
Park Tax Collections	48	582	579	51
National Guard	449	-	-	449
Court Costs	30,413	50,024	80,437	-
Treasurer Cash	9,290,660	14,707,879	-	23,998,539
Departments-Cash On Hand	115,810	34,685	-	150,495
Clerk-Lbt Acct	2,198,601	-	247,074	1,951,527
Tyler Clt Retention	34,381	26,428	-	60,809
Innkeeper Tax Hea 1250	2,017,013	1,875,546	1,617,898	2,274,661
Sheriff's Pension Trust	<u>13,688,202</u>	<u>1,491,112</u>	<u>820,082</u>	<u>14,359,232</u>
Totals	<u>\$ 103,362,973</u>	<u>\$ 291,941,990</u>	<u>\$ 286,437,155</u>	<u>\$ 108,867,808</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 State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income 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: peddler licenses, dog tax licenses, auctioneer license, 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, and major moves distributions 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, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv 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).

Contributions and net investment income/gains include contributions made by the County and Sheriff's Department employees to the Sheriff's Retirement Plan.

Net investment income/gains include income and gains on investments in the Sheriff's Retirement and Benefit Plans.

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.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Benefits paid are for retirement benefits paid out under the Sheriff's Retirement Plan as well as dependent benefits paid out under the Sheriff's Benefit Plan.

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.

*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.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

**Note 6. Subsequent Event**

On April 10, 2012, the County received deposits of additional income tax revenue from the State of Indiana. The additional funds reflect under-distributed county option income tax and economic development income tax from fiscal years 2010 and 2011. The distributions impact the County's General Fund and Economic Development Fund in the amounts of \$795,601.68 and \$607,559.08, respectively. In addition, the 2012 certified share distributions have been revised and will be distributed on a monthly basis.

**Note 7. 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

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

*Funding Policy and Annual Pension Cost*

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

*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. 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. 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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 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 prepared and/or 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, 2011

	County General	County Highway	Local Road And Street	Sheriff Accident Reports	Firearms & Training	Edit	Parking Garage Maintenance
Cash and investments - beginning	\$ 146,992	\$ 35,503	\$ 1,322,695	\$ 12,591	\$ 61,918	\$ 14,474,990	\$ 310,569
Receipts:							
Taxes	24,886,470	-	-	-	-	5,879,444	-
Licenses and permits	394,494	19,192	-	-	-	-	-
Intergovernmental	2,064,601	3,113,080	872,486	-	-	-	-
Charges for services	6,605,590	182	-	10,729	26,420	-	105,342
Fines and forfeits	824,518	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	5,697,403	14,757	86,119	-	-	205,850	2,292
Total receipts	<u>40,473,076</u>	<u>3,147,211</u>	<u>958,605</u>	<u>10,729</u>	<u>26,420</u>	<u>6,085,294</u>	<u>107,634</u>
Disbursements:							
Personal services	28,100,030	2,575,714	-	-	-	423,748	1,134
Supplies	1,788,108	117,600	607,506	-	-	4,852	-
Other services and charges	7,990,716	148,204	192,614	8,762	34,365	1,595,821	115,040
Debt service - principal and interest	-	-	-	-	-	494,600	-
Capital outlay	573	752	918,118	-	-	2,509,050	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	22,959	220	-	-	-	381,673	-
Total disbursements	<u>37,902,386</u>	<u>2,842,490</u>	<u>1,718,238</u>	<u>8,762</u>	<u>34,365</u>	<u>5,409,744</u>	<u>116,174</u>
Excess (deficiency) of receipts over disbursements	<u>2,570,690</u>	<u>304,721</u>	<u>(759,633)</u>	<u>1,967</u>	<u>(7,945)</u>	<u>675,550</u>	<u>(8,540)</u>
Cash and investments - ending	<u>\$ 2,717,682</u>	<u>\$ 340,224</u>	<u>\$ 563,062</u>	<u>\$ 14,558</u>	<u>\$ 53,973</u>	<u>\$ 15,150,540</u>	<u>\$ 302,029</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Law Enforcement Cont Ed	Clerks Record Perpetuation	Enhanced Access Fees	Unsafe Building Ordinance	E-911	Drug Free Community	Drain Maintenance
Cash and investments - beginning	\$ 29,598	\$ 19,408	\$ 6,384	\$ 9,044	\$ 1,512,502	\$ 70,612	\$ 1,159,057
Receipts:							
Taxes	-	-	-	-	-	-	179,865
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,185	-	-	-	-	-
Charges for services	50,831	86,479	941	-	856,858	-	998
Fines and forfeits	-	-	-	-	-	136,003	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	7,800	9,871	-	38,962
Total receipts	<u>50,831</u>	<u>87,664</u>	<u>941</u>	<u>7,800</u>	<u>866,729</u>	<u>136,003</u>	<u>219,825</u>
Disbursements:							
Personal services	-	49,820	-	-	-	-	-
Supplies	-	310	-	-	-	-	-
Other services and charges	23,583	7,272	816	-	780,255	99,469	173,196
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	7,733	-	-	42,643	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	6,072	-	-	-	448,212	-	21,313
Total disbursements	<u>29,655</u>	<u>65,135</u>	<u>816</u>	<u>-</u>	<u>1,271,110</u>	<u>99,469</u>	<u>194,509</u>
Excess (deficiency) of receipts over disbursements	<u>21,176</u>	<u>22,529</u>	<u>125</u>	<u>7,800</u>	<u>(404,381)</u>	<u>36,534</u>	<u>25,316</u>
Cash and investments - ending	<u>\$ 50,774</u>	<u>\$ 41,937</u>	<u>\$ 6,509</u>	<u>\$ 16,844</u>	<u>\$ 1,108,121</u>	<u>\$ 107,146</u>	<u>\$ 1,184,373</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	IV-D Prosecutor Incentive	Juvenile Probation User	Probation User Fees-Adult	Recorder Record Perpetuation	Local Health Maintenance	Pre-Trial Diversion	Plat Book
Cash and investments - beginning	\$ 310	\$ 27,531	\$ 231,644	\$ 313,288	\$ 36,386	\$ 445,893	\$ 77,843
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	127,191	-	-	-	72,672	-	-
Charges for services	-	48,856	310,098	164,579	-	211,518	26,415
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	198	7,962	-	-	5,368	-
Total receipts	<u>127,191</u>	<u>49,054</u>	<u>318,060</u>	<u>164,579</u>	<u>72,672</u>	<u>216,886</u>	<u>26,415</u>
Disbursements:							
Personal services	14,255	66,235	228,874	184,207	72,957	126,833	22,716
Supplies	-	-	10,398	-	-	-	584
Other services and charges	7,457	1,706	12,557	88,959	-	320,667	3,150
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,952	-	-	-	-	38,038	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	8,644	4,777	-	-	5,874	10,000
Total disbursements	<u>28,664</u>	<u>76,585</u>	<u>256,606</u>	<u>273,166</u>	<u>72,957</u>	<u>491,412</u>	<u>36,450</u>
Excess (deficiency) of receipts over disbursements	<u>98,527</u>	<u>(27,531)</u>	<u>61,454</u>	<u>(108,587)</u>	<u>(285)</u>	<u>(274,526)</u>	<u>(10,035)</u>
Cash and investments - ending	<u>\$ 98,837</u>	<u>\$ -</u>	<u>\$ 293,098</u>	<u>\$ 204,701</u>	<u>\$ 36,101</u>	<u>\$ 171,367</u>	<u>\$ 67,808</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Misdemeanant	IV-D 10-99 Child Support	Surveyor Cornerstone Perp	Jury Pay	Rainy Day-Gen & Econ Dev	Inmate Medical Copay	Sales Disclosure
Cash and investments - beginning	\$ 113,305	\$ 68	\$ 193,423	\$ 67,934	\$ 11,015,838	\$ 44,741	\$ 26,465
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	98,951	84,541	-	-	-	-	-
Charges for services	-	-	23,295	-	-	-	28,495
Fines and forfeits	-	-	-	29,507	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	130	-	15,941	-
<b>Total receipts</b>	<b>98,951</b>	<b>84,541</b>	<b>23,295</b>	<b>29,637</b>	<b>-</b>	<b>15,941</b>	<b>28,495</b>
Disbursements:							
Personal services	-	21,321	30,540	-	-	-	10,000
Supplies	-	-	2,056	-	-	-	-
Other services and charges	115,047	8,710	2,744	24,653	-	-	21,349
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,373	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>115,047</b>	<b>31,404</b>	<b>35,340</b>	<b>24,653</b>	<b>-</b>	<b>-</b>	<b>31,349</b>
Excess (deficiency) of receipts over disbursements	(16,096)	53,137	(12,045)	4,984	-	15,941	(2,854)
Cash and investments - ending	\$ 97,209	\$ 53,205	\$ 181,378	\$ 72,918	\$ 11,015,838	\$ 60,682	\$ 23,611

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tipco Hazmat	Tobacco Settlement	Immunization Grant	CASA	Levy Excess	Sheriff Sale	Id Security Protection
Cash and investments - beginning	\$ 12,890	\$ 49,212	\$ (6,261)	\$ 4,672	\$ 619,620	\$ -	\$ 234,637
Receipts:							
Taxes	-	-	-	-	17,784	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	20,409	88,597	-	-	-
Charges for services	3,354	-	-	-	-	-	28,084
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	46,463	-	750	-	62,180	1,904
Total receipts	<u>3,354</u>	<u>46,463</u>	<u>20,409</u>	<u>89,347</u>	<u>17,784</u>	<u>62,180</u>	<u>29,988</u>
Disbursements:							
Personal services	-	30,066	-	75,943	-	-	-
Supplies	-	24,798	-	1,713	-	-	-
Other services and charges	4,383	4,684	-	1,224	-	27,800	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,243	14,147	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,383</u>	<u>63,791</u>	<u>14,147</u>	<u>78,880</u>	<u>-</u>	<u>27,800</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,029)</u>	<u>(17,328)</u>	<u>6,262</u>	<u>10,467</u>	<u>17,784</u>	<u>34,380</u>	<u>29,988</u>
Cash and investments - ending	<u>\$ 11,861</u>	<u>\$ 31,884</u>	<u>\$ 1</u>	<u>\$ 15,139</u>	<u>\$ 637,404</u>	<u>\$ 34,380</u>	<u>\$ 264,625</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Race & Gender Fairness Grant	Coit Spec 3 Month Reserve	Reassessment 2015 or 2017	Clerk ARRA	Prosecutor ARRA	County General ARRA	Cumulative Capital Development
Cash and investments - beginning	\$ 1,491	\$ 1,721,241	\$ -	\$ 16,626	\$ 62,115	\$ 40,281	\$ 2,096,522
Receipts:							
Taxes	-	-	259,410	-	-	-	1,107,575
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	24,364	-	-	-	102,814
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	13,980
Total receipts	-	-	283,774	-	-	-	1,224,369
Disbursements:							
Personal services	-	-	163,550	10,622	40,392	-	182,854
Supplies	-	-	17,882	-	-	-	51,251
Other services and charges	-	-	47,428	3,900	-	10,016	428,712
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,105	1,080	-	502,173
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	14,512
Total disbursements	-	-	228,860	16,627	41,472	10,016	1,179,502
Excess (deficiency) of receipts over disbursements	-	-	54,914	(16,627)	(41,472)	(10,016)	44,867
Cash and investments - ending	\$ 1,491	\$ 1,721,241	\$ 54,914	\$ (1)	\$ 20,643	\$ 30,265	\$ 2,141,389

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Capital Park	Cumulative Bridge	General Drain Improvement	Southeast Industrial Tif	County Self Insurance	Congressional School Principal	Surplus Tax Sale
Cash and investments - beginning	\$ 78,991	\$ 11,944,079	\$ 107,692	\$ 1,476,780	\$ 2,117	\$ 43,511	\$ 2,039,881
Receipts:							
Taxes	-	1,998,203	1,124	368,726	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	290,097	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	603	256,240	34,376	11,433	8,190,801	-	1,102,404
Total receipts	603	2,544,540	35,500	380,159	8,190,801	-	1,102,404
Disbursements:							
Personal services	-	628,053	-	-	-	-	-
Supplies	-	423,666	-	-	-	-	-
Other services and charges	-	469,456	85,757	-	6,009,770	-	2,009,430
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	11,658,941	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	6	1,101	773,856	-	-	-
Total disbursements	-	13,180,122	86,858	773,856	6,009,770	-	2,009,430
Excess (deficiency) of receipts over disbursements	603	(10,635,582)	(51,358)	(393,697)	2,181,031	-	(907,026)
Cash and investments - ending	\$ 79,594	\$ 1,308,497	\$ 56,334	\$ 1,083,083	\$ 2,183,148	\$ 43,511	\$ 1,132,855

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Sale Redemption	Surplus Tax	Settlement	Inheritance Tax	Special Death Benefits	Educational Vehicle License	Cedit
Cash and investments - beginning	\$ 37	\$ 125,370	\$ 1,191,383	\$ 1,037,934	\$ 1,010	\$ -	\$ 78,208
Receipts:							
Taxes	-	817,232	143,854,144	5,117,460	-	-	2,626,306
Licenses and permits	-	-	-	-	-	4,163	-
Intergovernmental	-	-	17,337,845	-	-	-	-
Charges for services	-	-	81,179	-	11,545	-	-
Fines and forfeits	-	-	241,869	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	813,354	5,528	9,695	-	-	-	-
Total receipts	<u>813,354</u>	<u>822,760</u>	<u>161,524,732</u>	<u>5,117,460</u>	<u>11,545</u>	<u>4,163</u>	<u>2,626,306</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	809,517	688,889	162,810,441	5,026,345	11,415	2,981	2,634,431
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>809,517</u>	<u>688,889</u>	<u>162,810,441</u>	<u>5,026,345</u>	<u>11,415</u>	<u>2,981</u>	<u>2,634,431</u>
Excess (deficiency) of receipts over disbursements	<u>3,837</u>	<u>133,871</u>	<u>(1,285,709)</u>	<u>91,115</u>	<u>130</u>	<u>1,182</u>	<u>(8,125)</u>
Cash and investments - ending	<u>\$ 3,874</u>	<u>\$ 259,241</u>	<u>\$ (94,326)</u>	<u>\$ 1,129,049</u>	<u>\$ 1,140</u>	<u>\$ 1,182</u>	<u>\$ 70,083</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wheel Tax	Surtax	Coit	Mortgage Fee	Child Restraint	Homestead Credit Refund	Hea 1001 State Hsc 2008
Cash and investments - beginning	\$ 13,026	\$ 108,474	\$ 734,072	\$ 3,223	\$ 50	\$ 65,879	\$ 18,667
Receipts:							
Taxes	192,622	2,431,002	15,623,837	-	-	-	7,990
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	14,968	-	-	-
Fines and forfeits	-	-	-	-	25	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	42,628	-
Total receipts	<u>192,622</u>	<u>2,431,002</u>	<u>15,623,837</u>	<u>14,968</u>	<u>25</u>	<u>42,628</u>	<u>7,990</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	192,533	2,402,600	15,037,469	15,095	-	108,494	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>192,533</u>	<u>2,402,600</u>	<u>15,037,469</u>	<u>15,095</u>	<u>-</u>	<u>108,494</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>89</u>	<u>28,402</u>	<u>586,368</u>	<u>(127)</u>	<u>25</u>	<u>(65,866)</u>	<u>7,990</u>
Cash and investments - ending	<u>\$ 13,115</u>	<u>\$ 136,876</u>	<u>\$ 1,320,440</u>	<u>\$ 3,096</u>	<u>\$ 75</u>	<u>\$ 13</u>	<u>\$ 26,657</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juvenile Probation Donation	DMC ICJI Grant	Sheriff Equipment Grant	APC SURP FY2012	TEMA Tech Federal Grant	TEMA LEPC HMEP FY2012	CASA ICJI VOCA FY2012
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	7,892	283,823	-	8,274	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	100	-	448,212	-	-	-	-
Total receipts	<u>100</u>	<u>7,892</u>	<u>732,035</u>	<u>-</u>	<u>8,274</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	4,882	-	-	5,920
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,828	-	-	8,274	5,340	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	859,880	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>11,828</u>	<u>859,880</u>	<u>4,882</u>	<u>8,274</u>	<u>5,340</u>	<u>5,920</u>
Excess (deficiency) of receipts over disbursements	<u>100</u>	<u>(3,936)</u>	<u>(127,845)</u>	<u>(4,882)</u>	<u>-</u>	<u>(5,340)</u>	<u>(5,920)</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ (3,936)</u>	<u>\$ (127,845)</u>	<u>\$ (4,882)</u>	<u>\$ -</u>	<u>\$ (5,340)</u>	<u>\$ (5,920)</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juv Prob DFC Grant 11/12	Probation Preg Supv B ICJI	Saturday School C	Juv Alt Project Income	Commissioners Tax Certificate	Sheriff Firearms Destruction	Elected Official Training
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,958	4,175	-	-	-	-
Charges for services	-	-	-	31,030	-	-	6,200
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	1,250	2,682	-	-	2,576	1,850	-
<b>Total receipts</b>	<b>1,250</b>	<b>14,640</b>	<b>4,175</b>	<b>31,030</b>	<b>2,576</b>	<b>1,850</b>	<b>6,200</b>
Disbursements:							
Personal services	-	17,891	-	26,075	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	615	906	13,197	240	2,325	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>615</b>	<b>18,797</b>	<b>13,197</b>	<b>26,315</b>	<b>2,325</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	635	(4,157)	(9,022)	4,715	251	1,850	6,200
Cash and investments - ending	\$ 635	\$ (4,157)	\$ (9,022)	\$ 4,715	\$ 251	\$ 1,850	\$ 6,200

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juv Alt DFC Grant 11/12	Pers Prop Audit TMA 10-12	Flood Buyout Match	JAIBG Juv Alt Grant	Health Immunization	Youth Mini Grant	2010 Settlement Holding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	95,673	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	60,311	1,786	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	1,515	-	-	-	-	446	7,711
<b>Total receipts</b>	<b>1,515</b>	<b>95,673</b>	<b>-</b>	<b>-</b>	<b>60,311</b>	<b>2,232</b>	<b>7,711</b>
Disbursements:							
Personal services	-	-	-	10,205	910	-	-
Supplies	-	-	-	-	7,782	-	-
Other services and charges	2,037	95,600	52,294	-	3,366	2,232	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	431
<b>Total disbursements</b>	<b>2,037</b>	<b>95,600</b>	<b>52,294</b>	<b>10,205</b>	<b>12,058</b>	<b>2,232</b>	<b>431</b>
Excess (deficiency) of receipts over disbursements	(522)	73	(52,294)	(10,205)	48,253	-	7,280
Cash and investments - ending	\$ (522)	\$ 73	\$ (52,294)	\$ (10,205)	\$ 48,253	\$ -	\$ 7,280

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Title IV-D Incentive	Juvenile Drug Treatment Court	Court Improve Project 2	Health Dept Donations	Coalition Sig	Prosecutor Drug Enforce	Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 980	\$ (9,363)	\$ 45,867	\$ 150,711
Receipts:							
Taxes	-	-	-	-	-	-	3,280
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	84,541	-	3,901	-	74,904	-	15
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	23,231	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	2,875	-	-	-	29,263	650
Total receipts	<u>84,541</u>	<u>2,875</u>	<u>3,901</u>	<u>-</u>	<u>74,904</u>	<u>52,494</u>	<u>3,945</u>
Disbursements:							
Personal services	-	-	-	-	-	-	107,352
Supplies	-	-	-	-	-	1,299	2,164
Other services and charges	-	550	5,016	343	65,541	65,467	15,327
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,145	4,600
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>550</u>	<u>5,016</u>	<u>343</u>	<u>65,541</u>	<u>70,911</u>	<u>129,443</u>
Excess (deficiency) of receipts over disbursements	<u>84,541</u>	<u>2,325</u>	<u>(1,115)</u>	<u>(343)</u>	<u>9,363</u>	<u>(18,417)</u>	<u>(125,498)</u>
Cash and investments - ending	<u>\$ 84,541</u>	<u>\$ 2,325</u>	<u>\$ (1,115)</u>	<u>\$ 637</u>	<u>\$ -</u>	<u>\$ 27,450</u>	<u>\$ 25,213</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff Continuing Ed	Park-Donation	Court Services-Donation	Transfer & Recycling	Ag Test Plot-Donation	Extension-Donation	Fg Restoration- Donation
Cash and investments - beginning	\$ 26,628	\$ 4,295	\$ 183	\$ 32,248	\$ 3,802	\$ 600	\$ 11,156
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	6,072	9,607	-	11,798	2,651	-	55,600
Total receipts	<u>6,072</u>	<u>9,607</u>	<u>-</u>	<u>11,798</u>	<u>2,651</u>	<u>-</u>	<u>55,600</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,375	9,554	-	-	1,306	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	50,000
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,000	-	-	-
Total disbursements	<u>2,375</u>	<u>9,554</u>	<u>-</u>	<u>20,000</u>	<u>1,306</u>	<u>-</u>	<u>50,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,697</u>	<u>53</u>	<u>-</u>	<u>(8,202)</u>	<u>1,345</u>	<u>-</u>	<u>5,600</u>
Cash and investments - ending	<u>\$ 30,325</u>	<u>\$ 4,348</u>	<u>\$ 183</u>	<u>\$ 24,046</u>	<u>\$ 5,147</u>	<u>\$ 600</u>	<u>\$ 16,756</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Wic Peer Enhancement	Wic "B"	Wic	Voting Equip Reimb	Family Court Grant	Family Court Grant "C"	Court Interpreter Grant B
Cash and investments - beginning	\$ (30,330)	\$ (212,015)	\$ -	\$ 5,713	\$ 189	\$ 12,642	\$ 6,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	136,962	1,854,171	102,269	-	15,000	-	15,112
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>136,962</u>	<u>1,854,171</u>	<u>102,269</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,112</u>
Disbursements:							
Personal services	42,057	537,345	151,812	-	-	-	-
Supplies	11,989	945,294	1,506	-	-	-	-
Other services and charges	68,450	153,281	13,394	-	3,174	12,642	13,265
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	275	6,382	90	-	-	-	-
Total disbursements	<u>122,771</u>	<u>1,642,302</u>	<u>166,802</u>	<u>-</u>	<u>3,174</u>	<u>12,642</u>	<u>13,265</u>
Excess (deficiency) of receipts over disbursements	<u>14,191</u>	<u>211,869</u>	<u>(64,533)</u>	<u>-</u>	<u>11,826</u>	<u>(12,642)</u>	<u>1,847</u>
Cash and investments - ending	<u>\$ (16,139)</u>	<u>\$ (146)</u>	<u>\$ (64,533)</u>	<u>\$ 5,713</u>	<u>\$ 12,015</u>	<u>\$ -</u>	<u>\$ 8,667</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Family Court Grant "B"	Drug Court Grant	Ijc Training IV-D Mag State Grant	Infraction Diversion	N Central/Chronic Health	Casa Voca Grant	Casa Voca Grant B
Cash and investments - beginning	\$ 4,928	\$ -	\$ (1,737)	\$ 295,012	\$ 8,632	\$ 104	\$ 1,331
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,739	4,000	-	-	-
Charges for services	-	-	-	153,526	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	4,500	-	1,326	20,500	-	-
Total receipts	-	4,500	1,739	158,852	20,500	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,888	-	-	-
Other services and charges	4,926	-	-	79,551	28,542	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,170	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	2	-	-	-	-
Total disbursements	4,926	-	2	89,609	28,542	-	-
Excess (deficiency) of receipts over disbursements	(4,926)	4,500	1,737	69,243	(8,042)	-	-
Cash and investments - ending	\$ 2	\$ 4,500	\$ -	\$ 364,255	\$ 590	\$ 104	\$ 1,331

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Emergency Preparedness C	Restorative Justice Icji Grant	Flood Buyout	Sheriff Byrne Grant	Court Impr Project	Fatal Alcohol Crash Team Grant	2008 Shsp Exercise Grant
Cash and investments - beginning	\$ -	\$ (16,550)	\$ -	\$ 25,834	\$ (4,663)	\$ (4,495)	\$ (375)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	491	41,175	-	-	4,663	2,775	31,270
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	4,000	-	-	-	4,495	15
Total receipts	491	45,175	-	-	4,663	7,270	31,285
Disbursements:							
Personal services	983	2,661	-	-	-	-	-
Supplies	-	2,652	-	-	-	-	980
Other services and charges	-	31,095	158,222	24,595	-	-	29,790
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,672	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	876	-	-	-	2,775	140
Total disbursements	983	38,956	158,222	24,595	-	2,775	30,910
Excess (deficiency) of receipts over disbursements	(492)	6,219	(158,222)	(24,595)	4,663	4,495	375
Cash and investments - ending	\$ (492)	\$ (10,331)	\$ (158,222)	\$ 1,239	\$ -	\$ -	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sup Ct 3 Re-Entry Grant B	Court Tech Improvement	Adolescent Sub Abuse 2	Adolescent Sub Abuse	Children's Advocacy Grant 625/626	Jaibg Show Cap Grant 602/605	District 4/Ahmit Conference Grant
Cash and investments - beginning	\$ (18,034)	\$ 23	\$ 2,713	\$ 463	\$ 484	\$ (12,518)	\$ (3,000)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	34,911	-	-	-	-	-	3,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50	-	-
Total receipts	<u>34,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>3,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,877	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>16,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,034</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>3,000</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 2,713</u>	<u>\$ 463</u>	<u>\$ 534</u>	<u>\$ (12,518)</u>	<u>\$ -</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sheriff Equipment "B"	Idhs Webgis	Dist 4 Admin Grant-Tema	H1N1 Grant	Mrc-Cba Grant	Saturday School Grant "B"	Icac Grant A
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,473	\$ (10,695)	\$ (9,842)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,612	3,750	147,462	119,158	-	16,496	9,842
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,612</b>	<b>3,750</b>	<b>147,462</b>	<b>119,158</b>	<b>-</b>	<b>16,496</b>	<b>9,842</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	7,490	-	-	-
Other services and charges	-	-	-	-	3,473	5,801	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	9,612	3,750	181,664	110,792	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	876	-	-	-
<b>Total disbursements</b>	<b>9,612</b>	<b>3,750</b>	<b>181,664</b>	<b>119,158</b>	<b>3,473</b>	<b>5,801</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(34,202)	-	(3,473)	10,695	9,842
Cash and investments - ending	\$ -	\$ -	\$ (34,202)	\$ -	\$ -	\$ -	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Icac Grant B	Icac Grant C	Adult Protective Services	Public Defender User Fee	Court Improvement Project	Hava Accessibility Grant	Carroll Rural Transp Planning Grant
Cash and investments - beginning	\$ (12,402)	\$ (8,470)	\$ 42,648	\$ 8,579	\$ (2,698)	\$ 2,525	\$ 6,264
Receipts:							
Taxes	-	-	-	-	20,000	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,462	8,470	39,847	-	-	-	-
Charges for services	-	-	-	33,724	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	392	-	-	-	-
Total receipts	<u>12,462</u>	<u>8,470</u>	<u>40,239</u>	<u>33,724</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	72,788	-	-	-	7,540
Supplies	-	-	-	-	-	-	-
Other services and charges	60	-	918	150	17,302	-	5,900
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	16,399
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>60</u>	<u>-</u>	<u>73,706</u>	<u>150</u>	<u>17,302</u>	<u>-</u>	<u>29,839</u>
Excess (deficiency) of receipts over disbursements	<u>12,402</u>	<u>8,470</u>	<u>(33,467)</u>	<u>33,574</u>	<u>2,698</u>	<u>-</u>	<u>(29,839)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,181</u>	<u>\$ 42,153</u>	<u>\$ -</u>	<u>\$ 2,525</u>	<u>\$ (23,575)</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tsc Resource Officer ljci	Villa Donation	Sheriff-Donation	Cary Home-Donation	Casa Donations	Wic-Donations	Dust Control Program
Cash and investments - beginning	\$ -	\$ 1	\$ 1,780	\$ 13,142	\$ 784	\$ 2,323	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	36,739	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,688
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	100	26,215	1,571	14,841	-
Total receipts	36,739	-	100	26,215	1,571	14,841	5,688
Disbursements:							
Personal services	38,780	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	271	29,857	40	7,045	5,688
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	38,780	-	271	29,857	40	7,045	5,688
Excess (deficiency) of receipts over disbursements	(2,041)	-	(171)	(3,642)	1,531	7,796	-
Cash and investments - ending	\$ (2,041)	\$ 1	\$ 1,609	\$ 9,500	\$ 2,315	\$ 10,119	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tema 2009 Shsp	Probation Preg Supv Iciji	Sup 3 Ncjfcj Grant	Casa Voca 10/11 Grant	Emergency Preparedness	Excise Surtax	False Alarm Fee
Cash and investments - beginning	\$ (61,976)	\$ (9,167)	\$ (1,800)	\$ (4,687)	\$ (1,066)	\$ 898,670	\$ 9,476
Receipts:							
Taxes	-	-	-	-	-	1,182,883	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	273,997	15,876	1,782	22,208	7,419	-	-
Charges for services	-	-	-	-	-	-	1,900
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	15	2,682	18	-	-	-	-
Total receipts	<u>274,012</u>	<u>18,558</u>	<u>1,800</u>	<u>22,208</u>	<u>7,419</u>	<u>1,182,883</u>	<u>1,900</u>
Disbursements:							
Personal services	-	7,992	-	16,566	6,354	-	-
Supplies	-	115	-	-	-	1,231,923	-
Other services and charges	54,697	913	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	162,827	173	-	-	-	140,640	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	198	-	-	-	-	-
Total disbursements	<u>217,524</u>	<u>9,391</u>	<u>-</u>	<u>16,566</u>	<u>6,354</u>	<u>1,372,563</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>56,488</u>	<u>9,167</u>	<u>1,800</u>	<u>5,642</u>	<u>1,065</u>	<u>(189,680)</u>	<u>1,900</u>
Cash and investments - ending	<u>\$ (5,488)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 955</u>	<u>\$ (1)</u>	<u>\$ 708,990</u>	<u>\$ 11,376</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Dfc Sub Abuse Assess Grant	Sup 3 Jdai lcji Grant	Tema Acams Grant	Late Surrender Fees	Family Counseling	Battle Ground Fence	Electronic Data Submission
Cash and investments - beginning	\$ 3,850	\$ (7,551)	\$ -	\$ 41,338	\$ 24,593	\$ 23,635	\$ 19,283
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	49,838	-	-	-	-	-
Charges for services	-	-	-	-	23,019	-	2,073
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	180	-
Total receipts	<u>-</u>	<u>49,838</u>	<u>-</u>	<u>-</u>	<u>23,019</u>	<u>180</u>	<u>2,073</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,850	42,287	2,295	-	12,348	1,900	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,850</u>	<u>42,287</u>	<u>2,295</u>	<u>-</u>	<u>12,348</u>	<u>1,900</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,850)</u>	<u>7,551</u>	<u>(2,295)</u>	<u>-</u>	<u>10,671</u>	<u>(1,720)</u>	<u>2,073</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,295)</u>	<u>\$ 41,338</u>	<u>\$ 35,264</u>	<u>\$ 21,915</u>	<u>\$ 21,356</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Access Fees-Mits	Hazardous Waste	Edit Reserve	F Lake Detention	Engineering Review	Berlovitz Detention	Phase II Stormwater
Cash and investments - beginning	\$ 541	\$ 353	\$ 1,204,143	\$ 135,068	\$ 34,495	\$ 53,866	\$ 2,638,341
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	75,193	-	55,839
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	1,030	-	329	24,905
Total receipts	-	-	-	1,030	75,193	329	80,744
Disbursements:							
Personal services	-	-	-	-	-	-	220,296
Supplies	-	-	-	-	-	-	2,769
Other services and charges	-	-	-	-	103,340	42,378	37,702
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	689
Total disbursements	-	-	-	-	103,340	42,378	261,456
Excess (deficiency) of receipts over disbursements	-	-	-	1,030	(28,147)	(42,049)	(180,712)
Cash and investments - ending	\$ 541	\$ 353	\$ 1,204,143	\$ 136,098	\$ 6,348	\$ 11,817	\$ 2,457,629

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Federal Drug Seizure	Federal Drug Forfeitures	Non-Drug Forfeiture	Revenue Bonds	Wabash River Hydrology	Traffic Area Plan	Wireless E-911
Cash and investments - beginning	\$ 3,923	\$ 16,258	\$ 1,631	\$ 507,465	\$ 7,891	\$ 361	\$ 498,114
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,951	-
Charges for services	-	-	-	-	-	-	538,173
Fines and forfeits	-	53,400	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	60	-	4,064
Total receipts	-	53,400	-	-	60	3,951	542,237
Disbursements:							
Personal services	-	-	-	-	-	-	108,374
Supplies	-	-	-	-	-	-	-
Other services and charges	-	33,504	-	-	-	3,862	237,839
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	33,504	-	-	-	3,862	346,213
Excess (deficiency) of receipts over disbursements	-	19,896	-	-	60	89	196,024
Cash and investments - ending	\$ 3,923	\$ 36,154	\$ 1,631	\$ 507,465	\$ 7,951	\$ 450	\$ 694,138

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juvenile Drug Court	Cc-Juvenile Grant "B"	Alt Dispute Resolution	Wind Energy Farms	Substance Abuse/Mh	Violence In The Community	Drug Court
Cash and investments - beginning	\$ 3,002	\$ 2,109	\$ 17,395	\$ 1,000	\$ (7,144)	\$ 12,829	\$ 10,880
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	138,733	-	-	-	-	-
Charges for services	16	-	-	-	521,713	242,532	-
Fines and forfeits	-	-	13,740	-	-	-	10
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	20,210	15	-
Total receipts	<u>16</u>	<u>138,733</u>	<u>13,740</u>	<u>-</u>	<u>541,923</u>	<u>242,547</u>	<u>10</u>
Disbursements:							
Personal services	-	102,874	-	-	371,616	154,346	-
Supplies	-	565	-	-	11,875	-	-
Other services and charges	-	9,401	14,091	-	108,865	2,487	3
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	823	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	59	-	-	396	8,000	10,877
Total disbursements	<u>-</u>	<u>112,899</u>	<u>14,091</u>	<u>-</u>	<u>493,575</u>	<u>164,833</u>	<u>10,880</u>
Excess (deficiency) of receipts over disbursements	<u>16</u>	<u>25,834</u>	<u>(351)</u>	<u>-</u>	<u>48,348</u>	<u>77,714</u>	<u>(10,870)</u>
Cash and investments - ending	<u>\$ 3,018</u>	<u>\$ 27,943</u>	<u>\$ 17,044</u>	<u>\$ 1,000</u>	<u>\$ 41,204</u>	<u>\$ 90,543</u>	<u>\$ 10</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tobacco Cessation	Wabash River Parkway	Great Lakes	Afdc-Welfare Planning Council	Fed Adoptive Forfeitures	Sheriff Service Fee	Focus Program
Cash and investments - beginning	\$ 304	\$ 147,252	\$ 532,041	\$ 4,213	\$ 29,368	\$ 131,413	\$ 1,477
Receipts:							
Taxes	-	186,995	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	87,085	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	4,059	-	-	-	-
Total receipts	-	186,995	4,059	-	-	87,085	-
Disbursements:							
Personal services	-	-	-	-	-	90,487	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	125,251	-	-	-	-	1,473
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4
Total disbursements	-	125,251	-	-	-	90,487	1,477
Excess (deficiency) of receipts over disbursements	-	61,744	4,059	-	-	(3,402)	(1,477)
Cash and investments - ending	\$ 304	\$ 208,996	\$ 536,100	\$ 4,213	\$ 29,368	\$ 128,011	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Jams Grants 133/134	Drug Free Communities 152/153	New Directions	Tb Grant	Medical Reserve Corps	Ct Svc Prime Dfc Grant	Casa Jfc Grant
Cash and investments - beginning	\$ 1,182	\$ 844	\$ (19,694)	\$ 4,398	\$ 3,013	\$ 3,010	\$ 1,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	5,000	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	283	1,000	-
Other services and charges	-	-	-	-	3,580	2,010	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,863	3,010	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,137	(3,010)	-
Cash and investments - ending	\$ 1,182	\$ 844	\$ (19,694)	\$ 4,398	\$ 4,150	\$ -	\$ 1,111

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Casa Capta Grant	Cc-State Work Release	Dtf Coalition Grant	In Law Enforc Asst Grant	Ct Svc Ijci Forensic Drug Ct Grant	Jag Grant	Sup 3 Intensive Sub Abuse
Cash and investments - beginning	\$ 26,974	\$ 31,631	\$ 390	\$ (5,909)	\$ (1,500)	\$ 53	\$ (146)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,500	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	341
Total receipts	-	-	-	-	1,500	-	341
Disbursements:							
Personal services	24,930	-	-	-	-	-	-
Supplies	-	1,092	-	-	-	-	-
Other services and charges	204	21,013	390	-	-	53	195
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,889	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	9,526	-	-	-	-	-
Total disbursements	25,134	31,631	4,279	-	-	53	195
Excess (deficiency) of receipts over disbursements	(25,134)	(31,631)	(4,279)	-	1,500	(53)	146
Cash and investments - ending	\$ 1,840	\$ -	\$ (3,889)	\$ (5,909)	\$ -	\$ -	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Juv Alt Coalition Grant	Court Services Change Co lcji	Forensic Diversion Participant	Forensic Drug Court Grant	County Wheel Tax	Project Safe Neighbor "B"	Project Safe Neighborhood
Cash and investments - beginning	\$ 1,346	\$ (1,000)	\$ 1,143	\$ -	\$ 47,371	\$ (7,665)	\$ -
Receipts:							
Taxes	-	-	-	-	94,791	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,000	-	-	-	34,377	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	396	-	-	-
Total receipts	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>396</u>	<u>94,791</u>	<u>34,377</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	100,000	-	-
Other services and charges	1,345	-	9	-	-	26,712	8,808
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	1	-	-	-	-	-	-
Total disbursements	<u>1,346</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>100,000</u>	<u>26,712</u>	<u>8,808</u>
Excess (deficiency) of receipts over disbursements	<u>(1,346)</u>	<u>1,000</u>	<u>(9)</u>	<u>396</u>	<u>(5,209)</u>	<u>7,665</u>	<u>(8,808)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,134</u>	<u>\$ 396</u>	<u>\$ 42,162</u>	<u>\$ -</u>	<u>\$ (8,808)</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Ifssa Aps Grant	Proj Lifesaver-Mcallister	Dist 4 Training & Ex Fy05	Dist 4 Training & Ex Fy07 Grant	Energy Eff Conserv Bg	Tema Shsp	Tema Shsp "B"
Cash and investments - beginning	\$ (13,578)	\$ 15,572	\$ -	\$ -	\$ -	\$ 25,421	\$ -
Receipts:							
Taxes	73,745	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	25,525	72,628	-	-	37,442
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	15	-	-	-	-	-	83
<b>Total receipts</b>	<b>73,760</b>	<b>-</b>	<b>25,525</b>	<b>72,628</b>	<b>-</b>	<b>-</b>	<b>37,525</b>
Disbursements:							
Personal services	57,119	-	1,900	-	-	-	-
Supplies	214	-	-	-	-	-	2,147
Other services and charges	2,537	828	30,493	72,628	3,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	64,117
Benefits paid	-	-	-	-	-	-	-
Other disbursements	312	-	-	-	-	-	-
<b>Total disbursements</b>	<b>60,182</b>	<b>828</b>	<b>32,393</b>	<b>72,628</b>	<b>3,000</b>	<b>-</b>	<b>66,264</b>
Excess (deficiency) of receipts over disbursements	13,578	(828)	(6,868)	-	(3,000)	-	(28,739)
Cash and investments - ending	\$ -	\$ 14,744	\$ (6,868)	\$ -	\$ (3,000)	\$ 25,421	\$ (28,739)

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Local Emergency Planning	Hospital Planning Grant	Odp '04	Dfc Mentoring Grant	Dfc/Samhsa Grant	Superior Ct 3 Assessment	Big Tent Conference Grant
Cash and investments - beginning	\$ 16,499	\$ -	\$ (35,096)	\$ 874	\$ (7,301)	\$ 3,802	\$ (1,983)
Receipts:							
Taxes	-	-	-	-	113,475	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,889	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,983
Total receipts	-	4,889	-	-	113,475	-	1,983
Disbursements:							
Personal services	-	111	-	-	-	-	-
Supplies	-	3,073	-	-	-	-	-
Other services and charges	64	-	-	36	117,247	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,816	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	64	5,000	-	36	117,247	-	-
Excess (deficiency) of receipts over disbursements	(64)	(111)	-	(36)	(3,772)	-	1,983
Cash and investments - ending	\$ 16,435	\$ (111)	\$ (35,096)	\$ 838	\$ (11,073)	\$ 3,802	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Bulletproof Vest Grant	Scaap Grant	Sheriff Bomb Equipment	Speed Limit Project	Highway Safety Program B	Cc-Comm Transitions 219/220	Cc-Adult Grant 217/218
Cash and investments - beginning	\$ 255	\$ 23,151	\$ -	\$ (34,324)	\$ 1,691	\$ 3,643	\$ 152,141
Receipts:							
Taxes	-	-	-	-	-	118,840	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	31,603	-	-	-	1,032,973
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,225	426
Total receipts	-	-	31,603	-	-	124,065	1,033,399
Disbursements:							
Personal services	-	-	-	-	-	76,447	837,647
Supplies	-	-	-	-	-	-	59,828
Other services and charges	-	-	-	-	-	9,109	165,399
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	31,603	-	-	6,400	5,600
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	39,174	10,494
Total disbursements	-	-	31,603	-	-	131,130	1,078,968
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(7,065)	(45,569)
Cash and investments - ending	\$ 255	\$ 23,151	\$ -	\$ (34,324)	\$ 1,691	\$ (3,422)	\$ 106,572

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cc-Project Income 215/216	Cc-Truancy Mediation	Jail Lease Rental	Debt Service Reserve	2006 Edit Refinance	Highway Escrow	Project (Revolving)
Cash and investments - beginning	\$ 67,763	\$ 52,506	\$ 526,494	\$ 116,178	\$ 4,144	\$ 12,463	\$ 3,138,893
Receipts:							
Taxes	-	-	935,812	-	-	-	3,080,176
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,314	-	86,912	-	-	-	-
Charges for services	1,951,781	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	43,407	61,601	-	-	494,402	10,725	18,589
Total receipts	<u>2,004,502</u>	<u>61,601</u>	<u>1,022,724</u>	<u>-</u>	<u>494,402</u>	<u>10,725</u>	<u>3,098,765</u>
Disbursements:							
Personal services	1,642,168	40,147	-	-	-	-	-
Supplies	13,394	-	-	-	-	-	-
Other services and charges	297,971	-	1,103,500	-	-	-	1,127,456
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,905	-	-	-	-	-	3,265,115
Benefits paid	-	-	-	-	-	-	-
Other disbursements	14,024	35,353	-	-	494,400	-	-
Total disbursements	<u>1,981,462</u>	<u>75,500</u>	<u>1,103,500</u>	<u>-</u>	<u>494,400</u>	<u>-</u>	<u>4,392,571</u>
Excess (deficiency) of receipts over disbursements	<u>23,040</u>	<u>(13,899)</u>	<u>(80,776)</u>	<u>-</u>	<u>2</u>	<u>10,725</u>	<u>(1,293,806)</u>
Cash and investments - ending	<u>\$ 90,803</u>	<u>\$ 38,607</u>	<u>\$ 445,718</u>	<u>\$ 116,178</u>	<u>\$ 4,146</u>	<u>\$ 23,188</u>	<u>\$ 1,845,087</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Public Officials Self Ins	Commissioners Self Ins	Highway Self Insurance	Sheriff Self Insurance	Inmate Medical	Flex Benefits	Francis Powers Trust
Cash and investments - beginning	\$ 331,900	\$ 167,762	\$ 250,416	\$ 878,283	\$ 172,735	\$ 96,632	\$ 76,235
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	2,507	37,225	8,771	6,533	-	220,500	1,973
Total receipts	<u>2,507</u>	<u>37,225</u>	<u>8,771</u>	<u>6,533</u>	<u>-</u>	<u>220,500</u>	<u>1,973</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18,426	103,580	79,325	58,223	-	220,571	5,516
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>18,426</u>	<u>103,580</u>	<u>79,325</u>	<u>58,223</u>	<u>-</u>	<u>220,571</u>	<u>5,516</u>
Excess (deficiency) of receipts over disbursements	<u>(15,919)</u>	<u>(66,355)</u>	<u>(70,554)</u>	<u>(51,690)</u>	<u>-</u>	<u>(71)</u>	<u>(3,543)</u>
Cash and investments - ending	<u>\$ 315,981</u>	<u>\$ 101,407</u>	<u>\$ 179,862</u>	<u>\$ 826,593</u>	<u>\$ 172,735</u>	<u>\$ 96,561</u>	<u>\$ 72,692</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Congressional School Interest	Edit/Landfill Closure	Payroll	Inmate Medical Trust	Highway J&C Escrow	Villa Resident Trust	Auditors Trust
Cash and investments - beginning	\$ 2,079	\$ 6,624,595	\$ 11,556	\$ 25,748	\$ 5,623	\$ 45,544	\$ 148,632
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-	-
Other receipts	331	101,298	29,905	66,980	1	-	365,540
Total receipts	<u>331</u>	<u>101,298</u>	<u>29,905</u>	<u>66,980</u>	<u>1</u>	<u>-</u>	<u>365,540</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,740	459,447	63	-	-	-	284,475
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-
Other disbursements	-	-	4,536	-	-	65	-
Total disbursements	<u>1,740</u>	<u>459,447</u>	<u>4,599</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>284,475</u>
Excess (deficiency) of receipts over disbursements	<u>(1,409)</u>	<u>(358,149)</u>	<u>25,306</u>	<u>66,980</u>	<u>1</u>	<u>(65)</u>	<u>81,065</u>
Cash and investments - ending	<u>\$ 670</u>	<u>\$ 6,266,446</u>	<u>\$ 36,862</u>	<u>\$ 92,728</u>	<u>\$ 5,624</u>	<u>\$ 45,479</u>	<u>\$ 229,697</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Deer Creek Levy	Long Term Disability	Park Tax Collections	National Guard	Court Costs	Treasurer Cash
Cash and investments - beginning	\$ 3,344	\$ 11,713	\$ 48	\$ 449	\$ 30,413	\$ 9,290,660
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	582	-	50,024	-
Fines and forfeits	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Net investment income/gains	-	-	-	-	-	-
Other receipts	-	81,535	-	-	-	14,707,879
Total receipts	-	81,535	582	-	50,024	14,707,879
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,344	87,606	579	-	80,437	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,344	87,606	579	-	80,437	-
Excess (deficiency) of receipts over disbursements	(3,344)	(6,071)	3	-	(30,413)	14,707,879
Cash and investments - ending	\$ -	\$ 5,642	\$ 51	\$ 449	\$ -	\$ 23,998,539

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Departments-Cash On Hand	Clerk-Lbt Acct	Tyler Cit Retention	Innkeeper Tax Hea 1250	Sheriff's Pension Trust	Totals
Cash and investments - beginning	\$ 115,810	\$ 2,198,601	\$ 34,381	\$ 2,017,013	\$ 13,688,202	\$ 103,362,973
Receipts:						
Taxes	-	-	-	1,858,732	-	213,133,596
Licenses and permits	-	-	-	-	-	417,849
Intergovernmental	-	-	-	-	-	29,348,756
Charges for services	-	-	-	-	-	12,389,769
Fines and forfeits	-	-	-	-	-	1,409,388
Contributions	-	-	-	-	750,544	750,544
Net investment income/gains	-	-	-	-	664,809	664,809
Other receipts	34,685	-	26,428	16,814	75,759	33,827,279
Total receipts	34,685	-	26,428	1,875,546	1,491,112	291,941,990
Disbursements:						
Personal services	-	-	-	-	-	37,846,439
Supplies	-	-	-	-	-	5,462,046
Other services and charges	-	-	-	-	-	216,934,329
Debt service - principal and interest	-	-	-	-	-	494,600
Capital outlay	-	-	-	-	-	20,655,513
Benefits paid	-	-	-	-	673,874	673,874
Other disbursements	-	247,074	-	1,617,898	146,208	4,370,354
Total disbursements	-	247,074	-	1,617,898	820,082	286,437,155
Excess (deficiency) of receipts over disbursements	34,685	(247,074)	26,428	257,648	671,030	5,504,835
Cash and investments - ending	\$ 150,495	\$ 1,951,527	\$ 60,809	\$ 2,274,661	\$ 14,359,232	\$ 108,867,808

TIPPECANOE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Jail	\$ 9,690,000	\$ 549,661
Graders	682,160	227,948
E-911 Radio System	549,878	287,972
Treasurer's Equipment	26,320	19,740
Bonds payable:		
Revenue bonds:		
Parking Garage	<u>3,860,000</u>	<u>501,000</u>
	<u>\$ 14,808,358</u>	<u>\$ 1,586,321</u>

TIPPECANOE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For the Year Ended December 31, 2011

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 4,270,310
Right-of-ways	31,787,574
Infrastructure	248,246,751
Buildings	50,437,910
Improvements other than buildings	983,219
Machinery and equipment	12,919,561
Vehicles	8,449,051
Construction in progress	<u>14,965,828</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 372,060,204</u>

TIPPECANOE COUNTY  
OTHER REPORTS

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

County Auditor  
County Sheriff

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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

Compliance

We have audited the compliance of Tippecanoe County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect 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.

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

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

STATE BOARD OF ACCOUNTS

June 25, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) WIC Program WIC Breastfeeding Peer Counselor	10.557	WIC 178-1 WPCG 178-9	\$ 1,956,440 <u>136,962</u>
Total for federal grantor agency			<u>2,093,402</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(b)-DJ-002 09-DJ-039 09-DJ-082 09-DJ-010	49,838 34,911 9,612 <u>1,500</u>
Total for program			<u>95,861</u>
Pass-Through City of Lafayette ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Grants to Units of Local Government	16.804	2009-SB-B9-1634	<u>24,595</u>
Total for cluster			<u>120,456</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	08-JB-023 09-JB-023 08-JB-021 09-JB-024 08-JB-022	15,876 13,776 36,739 11,958 <u>27,399</u>
Total for program			<u>105,748</u>
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	09-JF-023 10-JF-021	16,496 <u>4,175</u>
Total for program			<u>20,671</u>
Pass-Through Indiana State Police Missing Children's Assistance	16.543	2008-MC-CX-K006	<u>20,932</u>
Pass-Through Indiana Criminal Justice Institute Title V-Delinquency Prevention Program	16.548	09-JP-001	<u>7,892</u>
Crime Victim Assistance	16.575	10VANP112 10VANP287	16,643 <u>5,565</u>
Total for program			<u>22,208</u>
Anti-Gang Initiative	16.744	08-GPN-004	<u>34,377</u>
Pass-Through Indiana State Police ARRA - Internet Crimes Against Children Task Force Program (ICAC)	16.800	2009-SN-B9-K051	<u>9,842</u>
Total for federal grantor agency			<u>342,126</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, 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
HSIP		DES1005757	6,889
Corridor Study U. S. 52 and U. S. 231		DES0801074	51,449
Bridge Inspections		DES0902184	103,170
Tyler Road		DES0400311	67,400
Cumberland Road Extension		DES0300593	73,997
Cumberland Road Extension		DES0300595	21,185
2010 Rural Planning Assistance			73,146
Metro Planning Funds			3,950
Cumulative Bridge Funds		DES0100365	<u>106,501</u>
 Total for cluster			 <u>507,687</u>
Pass-Through City of Lafayette Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2011-03-02-07	<u>2,775</u>
Pass-Through Indiana Wireless Enhanced 911 Advisory Board E-911 Grant Program	20.615	NHTSA 2008-0142	<u>283,823</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C449-1-192A	<u>72,628</u>
 Total for federal grantor agency			 <u>866,913</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	IP 178-68	<u>20,409</u>
Direct Award Drug-Free Communities Support Program Grants	93.276	5H79SP015707-04 5H79SP015707-05	94,970 <u>18,505</u>
 Total for program			 <u>113,475</u>
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	MRC 11-1202	<u>1,763</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	H1N1 178-68 BPRS 178-70	119,158 <u>7,911</u>
 Total for program			 <u>127,069</u>
Pass-Through Indiana Department of Family and Social Services Administration Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	79-08-XQ-0446	<u>74,904</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, 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecutor, Clerk, Court			828,803
Incentive			60,068
Indirect Costs			<u>197,677</u>
Total for program			<u>1,086,548</u>
Pass-Through Indiana Supreme Court			
State Court Improvement Program	93.586		
		CIP-08/11B	4,663
		CIP-10/11B	20,000
		CIP-2011B	<u>3,901</u>
Total for program			<u>28,564</u>
Pass-Through Indiana State Department of Health			
National Bioterrorism Hospital Preparedness Program	93.889	BHP 178-4	<u>4,889</u>
Total for federal grantor agency			<u>1,457,621</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042		
		C44P-1-242A	3,750
		C44P-1-363A	<u>67,033</u>
Total for program			<u>70,783</u>
Homeland Security Cluster			
Citizen Corps	97.053	C44P-1-057A	<u>8,274</u>
State Homeland Security Program (SHSP)	97.073		
		C44P-1-287A	31,603
		C44P-0-166A	273,997
		C44P-1-018A	31,285
		C44P-1-249A	37,442
		C44P-1-066A	3,000
		C44P-1-027A	25,525
		C44P-1-251A	<u>147,462</u>
Total for program			<u>550,314</u>
Total for cluster			<u>558,588</u>
Total for federal grantor agency			<u>629,371</u>
Total federal awards expended			<u>\$ 5,389,433</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 Tippecanoe County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
20.615	Highway Planning and Construction Cluster E-911 Grant Program

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

Auditee qualified as low-risk auditee?	no
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**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.



**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

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

### SUMMARY SCHEDULE OF AUDIT FINDINGS

Finding No. 2010-1

Original SBA Audit Report Number: B38976

Fiscal Year: 2010

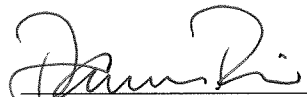
Auditee Contact Person: Jennifer Weston

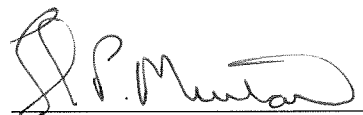
Title of Contact Person: County Auditor

Phone Number: 765-423-9207

Status of Finding:

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

  
Dawn Rivera, Chief Deputy  
Tippecanoe County Auditor

  
Thomas P. Murtaugh, President  
Tippecanoe County Board of Commissioners



# TIPPECANOE COUNTY SHERIFF'S OFFICE

**Tracy A. Brown, Sheriff**

**2640 Duncan Road**

**Lafayette, IN 47904**

May 29, 2012

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

Tippecanoe County  
Corrective Action Plan Update

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

Finding Number: 2010-2 Allowable Costs – Edward Byrne Memorial Justice Assistance Grant

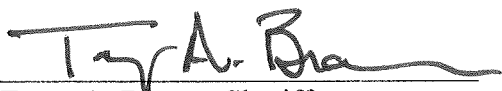
Audit Contact Person: Tracy Brown  
Title Contact Person: Sheriff  
Phone Number: (765) 423-9388  
Expected Completion Date: See narrative below

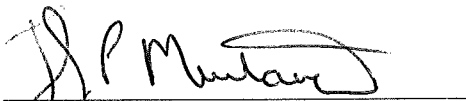
A contract between Advanced Correctional Healthcare, or ACH, and Tippecanoe County Government was approved by the Tippecanoe County Board of Commissioners on August 15<sup>th</sup>, 2011. That contract provided that Advanced Correctional Healthcare would provide contractual mental health services to inmates in the Tippecanoe County Jail. Per the contract, the services agreed upon were up to sixteen and one half (16.5) hours of therapeutic counseling to be provided by a licensed clinical social worker, or LCSW, employed by Advanced Correctional Healthcare. It should be noted that the contract called for compensation in the amount of \$29,264.24 to be divided into monthly payments of 1/12<sup>th</sup> of that amount.

The LCSW was responsible for providing activity reports to Captain Denise Saxton each month. That information was then provided to the grant manager at the Lafayette Police Department on a quarterly basis.

Itemized invoices have been requested from ACH. Those invoices currently show the following language: "On-site mental health services per contract" and the total number of hours for the month and an hourly rate for services. Efforts are still underway to provide for a further itemization of services that will protect inmate health information.

It should be noted that Advanced Correctional Healthcare is still providing mental health services to inmates in the Tippecanoe County Jail; however alternative funding has been obtained since the final payment from the grant fund in the amount of \$1,239.38 was expended in January of 2012.

  
Tracy A. Brown, Sheriff  
Tippecanoe County, Indiana

  
Thomas Murtaugh, Commissioner  
Tippecanoe County, Indiana



TIPPECANOE COUNTY  
COMMISSIONERS

**Human Resource Department**  
**20 N. 3<sup>rd</sup> Street**  
**Lafayette, In 47901**

Finding No. 2010-3

Original SBA Audit Report Number: B38976

Fiscal Year: 2010

Auditee Contact Person: Shirley Mennen

Title of Contact Person: Human Resource Coordinator

Phone Number: 765-423-9376

Status of Finding:

Department of Justice requirements for a Short Form EEOP have been reviewed. Vendors have been contacted for assistance in creating Plan. The current software system is being modified to track certain information. Job postings are sent to local organizations willing to display in order to expand recruitment of minority applicants.

Shirley M. Mennen

Tippecanoe County Human Resource Coordinator

Thomas P. Murtaugh, President

Tippecanoe County Board of Commissioners



**TIPPECANOE COUNTY**  
**AUDITOR**

**Jennifer Weston**  
20 N. 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

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

Finding No. 2010-4

Original SBA Audit Report Number: B38976

Fiscal Year: 2010

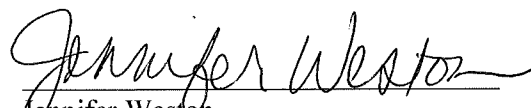
Auditee Contact Person: Jennifer Weston

Title of Contact Person: County Auditor

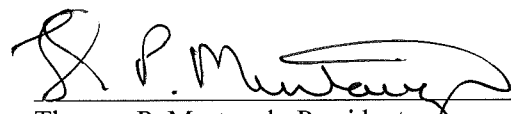
Phone Number: 765-423-9207

Status of Finding:

Invoices are more closely monitored for itemization and sufficient documentation that goods and services have been received and verified by a knowledgeable county representative.



Jennifer Weston  
Tippecanoe County Auditor



Thomas P. Murtaugh, President  
Tippecanoe County Board of Commissioners



TIPPECANOE COUNTY  
COMMISSIONERS

**Human Resource Department**  
**20 N. 3<sup>rd</sup> Street**  
**Lafayette, In 47901**

Finding No. 2010-5

Original SBA Audit Report Number: B38976

Fiscal Year: 2010

Auditee Contact Person: Shirley Mennen

Title of Contact Person: Human Resource Coordinator

Phone Number: 765-423-9376

Status of Finding:

Department of Health and Human Services requirements for a Short Form EEOP have been reviewed. Vendors have been contacted for assistance in creating Plan. The current software system is being modified to track certain information. Job postings are sent to local organizations willing to display in order to expand recruitment of minority applicants.

Shirley M. Mennen

Tippecanoe County Human Resource Coordinator

Thomas P. Murtaugh, President

Tippecanoe County Board of Commissioners

TIPPECANOE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 25, 2012, with Thomas P. Murtaugh, President of the Board of County Commissioners; Roland K. Winger, President of the County Council; and Dawn Rivera, Deputy County Auditor.