

**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, 2014 to December 31, 2014



**FILED**  
01/29/2016



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-13
Notes to Financial Statement .....	14-19
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	22-56
Schedule of Payables and Receivables .....	57
Schedule of Leases and Debt .....	58
Schedule of Capital Assets .....	59
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance .....	62-63
Schedule of Expenditures of Federal Awards and Accompanying Note:	
Schedule of Expenditures of Federal Awards .....	66-67
Note to Schedule of Expenditures of Federal Awards .....	68
Schedule of Findings and Questioned Costs .....	69-70
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	72-73
Corrective Action Plan .....	74
Other Reports .....	75

## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jennifer Weston Robert Plantenga	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Robert Plantenga Jennifer Weston	01-01-13 to 12-31-14 01-01-15 to 12-31-16
Clerk of the Circuit Court	Christa Coffey	01-01-11 to 12-31-18
County Sheriff	Tracy Brown Barry Richard	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Oneta Tolle Shannon Withers	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	John Knochel Thomas Murtaugh	01-01-14 to 12-31-14 01-01-15 to 12-31-15
President of the County Council	David Williams	01-01-14 to 12-31-15



**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**

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 8, 2015



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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated December 8, 2015, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be material weaknesses.



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

**Compliance and Other Matters**

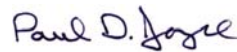
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001.

**Tippecanoe County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

December 8, 2015

(This page intentionally left blank.)

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 5,524,673	\$ 4,644,145	\$ 5,524,673	\$ 4,644,145
Sheriff's Inmate Trust	43,489	1,790,209	1,798,259	35,439
Jail Commissary	156,552	674,806	661,311	170,047
Clerk's Trust	2,563,469	16,159,413	16,750,905	1,971,977
County Home Residents' Trust	48,146	268,917	253,684	63,379
General	9,491,498	32,892,696	32,820,021	9,564,173
Accident Report	16,134	12,200	4,085	24,249
Bid Deposits and Bonds Holding	263,596	87,640	176,528	174,708
CEDIT County Share	14,632,598	6,912,165	5,422,925	16,121,838
City and Town Court Costs	3,197	40,883	41,429	2,651
Clerk's Records Perpetuation	142,530	99,263	73,377	168,416
COIT County Distributive Shares	1,819,915	8,687,902	8,214,008	2,293,809
Community Corrections	126,917	2,014,756	2,098,893	42,780
Congressional School Interest	1,189	189	-	1,378
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	40,578	35,745	31,246	45,077
Cumulative Bridge	3,272,679	3,000,999	3,758,918	2,514,760
Cumulative Capital Development	2,242,978	1,345,312	1,474,709	2,113,581
Drug Free Community	135,497	147,721	128,573	154,645
Electronic Map Generation	23,961	1,148	-	25,109
Emergency Planning/Right To Know	20,918	7,038	633	27,323
Enhanced Access	8,529	760	-	9,289
Extradition and Sheriff's Assistance	7,000	-	-	7,000
Firearms Training	104,495	33,726	53,143	85,078
General Drain Improvement	1,473,715	316,699	836,772	953,642
Identification Security Protection	174,845	11,956	20,055	166,746
Landfill Closure and Post Closure	5,297,088	33,183	473,514	4,856,757
Levy Excess	646,749	2,027	-	648,776
Local Health Maintenance	39,281	72,672	60,311	51,642
Local Road and Street	1,096,665	923,666	1,551,328	469,003
Misdemeanant	172,851	98,951	95,271	176,531
Motor Vehicle Highway	1,616,955	4,507,744	4,368,551	1,756,148
Omitted Property Audits	3,382,708	49,786	7,800	3,424,694
Park Nonreverting Capital	31,076	135	-	31,211
Plat Book	52,739	31,200	40,596	43,343
Rainy Day	11,015,838	-	2,911,935	8,103,903
Reassessment - 2009	7,672	16	7,688	-
Reassessment - 2015	175,967	324,042	323,102	176,907
Recorder's Records Perpetuation	305,938	147,785	159,162	294,561
Sheriff's Pension Trust	133,468	84,157	91,287	126,338
Supplemental Public Defender Services	47,739	47,991	58,403	37,327
Surplus Tax Sale	2,230,895	994,714	2,096,622	1,128,987
Surveyor's Corner Perpetuation	182,462	26,825	26,219	183,068
Tax Sale Fees	3,110	-	-	3,110
Tax Sale Redemption	38,213	301,937	343,370	(3,220)
Surplus Tax	485,873	369,181	314,311	540,743
Local Health Department Trust Account	54,907	109,282	101,218	62,971
Unsafe Building	20,211	-	13,000	7,211
GAL/CASA	7,212	46,468	44,398	9,282
Auditors Ineligible Deductions	368,460	108,717	99,331	377,846
County Elected Officials Training	32,166	11,252	2,679	40,739
Statewide 911	3,139,526	1,551,707	2,633,740	2,057,493
Adult Probation Administrative	259,704	223,188	287,062	195,830

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Alternative Dispute Resolution	15,556	13,007	13,865	14,698
Drainage Maintenance	1,409,632	359,790	314,459	1,454,963
Sheriff Sale Administration	72,642	49,080	37,000	84,722
Recycling	16,174	11,918	-	28,092
Parking Facility Operating	321,278	111,667	105,739	327,206
Payroll Clearing	42,588	23,552,532	23,568,119	27,001
Settlement	10,965	194,716,414	194,726,969	410
Wheel Tax	4,703	212,976	213,334	4,345
Sur Tax	129,944	2,560,179	2,544,613	145,510
HEA 1001 State Homestead Credit	11,255	-	11,255	-
Special Death Benefit	875	11,400	11,445	830
Child Restraint Violations Fines	75	50	-	125
Inheritance Tax	57,296	229,121	168,723	117,694
Education Plate Fees Agency	113	2,813	2,700	226
Innkeepers Tax Collections	548,105	2,266,720	1,829,685	985,140
CEDIT Distribution	88,785	3,356,359	3,403,537	41,607
COIT Distribution	876,918	20,017,064	20,893,946	36
93.563 Title IV-D Incentive	123,231	55,993	77,393	101,831
93.563 Prosecutor IV-D Incentive-Post Oct '99	130,049	84,246	52,494	161,801
93.563 Clerk IV-D Incentive-Post Oct '99	50,104	55,993	73,638	32,459
ICJI Substance Abuse	(1,200)	1,500	300	-
ICJI Byrne JDAI Grant	(14,400)	14,400	-	-
Truancy JABG ICJI	(4,480)	23,053	25,917	(7,344)
Traffic / Area Plan	13	21,377	13,661	7,729
APC SURP Carroll County	(3,483)	6,901	16,000	(12,582)
CASA ICJI VOCA	(4,698)	21,354	21,241	(4,585)
ICAC Task Force	-	2,751	3,301	(550)
IFSSA Adult Protect Svc	(9,381)	136,503	144,185	(17,063)
JABG School Resource Ofcr	(16,956)	16,956	-	-
Med Reserve Corps NACCHO	7,857	14	-	7,871
WIC	(180,974)	900,587	834,803	(115,190)
WIC Peer Counselor	(7,525)	38,395	39,271	(8,401)
Debt Service / Jail Lease	971,089	1,166,976	1,125,000	1,013,065
Debt Service / Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	17,573	2,910	2,774	17,709
DFC SAMHSA Grant	(9,140)	112,058	127,637	(24,719)
Family Court Grant	-	12,500	12,500	-
Court Improvement Project	-	5,812	7,759	(1,947)
TEMA ICS Training	-	1,351	1,351	-
TEMA SHSP Training & Exer	(4,245)	17,605	13,360	-
TEMA LEPC HMEP	-	8,150	8,150	-
TEMA SHSP D4 Admin Coord	(5,482)	56,318	58,023	(7,187)
TEMA SHSP D4 Equip	(23,494)	56,394	32,900	-
Help America Vote	2,525	-	-	2,525
TEMA EMPG Supplement	-	5,180	5,180	-
TEMA D4 RTF FY11/12	(144)	144	-	-
Jury Pay	35,988	19,921	26,344	29,565
Bio Emergency HPP & PHEP	-	20,159	20,462	(303)
Ag Test Plot Donation	2,852	-	1,734	1,118
Extension Donation	600	-	-	600
FG Restoration Donation	16,244	2,000	-	18,244
Health Dept Donation	244	-	-	244

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Park Donation	3,688	5,607	5,137	4,158
Naturalist Program Gift	115,340	497	3,533	112,304
Sheriff Donation	12,144	-	-	12,144
Villa Donation	1	-	-	1
Cary Home Donation	9,948	13,751	16,855	6,844
Juvenile Probation Donation	110	-	-	110
CASA Donations	1,455	1,816	927	2,344
WIC Donations	6,328	-	355	5,973
County Self Insurance Rainy Day	3,000,000	-	-	3,000,000
County Self Insurance	1,280,912	8,527,447	9,493,433	314,926
Public Officials Self Insurance	271,024	1,158	9,041	263,141
Commissioners Self Insurance	234,236	46,436	97,301	183,371
Highway Self Insurance	149,262	14,602	21,771	142,093
Sheriff Self Insurance	634,371	2,358	181,877	454,852
Flex Benefits	99,057	258,486	244,265	113,278
Long Term Disability	12,665	100,048	101,422	11,291
Inmate Medical Copay	85,977	9,720	-	95,697
Project (Revolving)	1,614,324	2,559,714	2,016,421	2,157,617
Inmate Medical	172,735	-	-	172,735
Superior Ct 3 DFC Grant	1,900	4,000	5,200	700
Wireless 911 Grant	18,272	-	18,272	-
Proj Lifesaver - McAllister	10,353	10,000	4,505	15,848
Sheriff ISP Grant	(6,339)	14,620	8,281	-
CC DOC Adult Grant	52,014	943,660	1,015,781	(20,107)
CC DOC Community Transitions	29,810	120,320	113,729	36,401
CC Truancy Mediation	27,109	26,537	38,976	14,670
User Fee / Law Enforcement Cont Ed	78,594	35,902	28,777	85,719
Project / Hwy Escrow	48,684	14,027	13,838	48,873
CC DOC State Work Release	42,000	68,125	55,274	54,851
Juv Probation DFC Grant	2,701	5,400	6,582	1,519
CASA CAPTA	512	-	-	512
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	50,939	246,672	258,435	39,176
Court Interpreter IN Supreme Ct	18,174	15,000	9,990	23,184
Court Services DFC Grant	(492)	19,320	18,828	-
Court Svcs Scholarship Grant	3	-	-	3
Sup 3 Diversity Employment	9,000	-	1,958	7,042
Tobacco Settlement	31,439	-	-	31,439
Flood Buyout Match	(5,325)	5,325	-	-
Cary Home JAMS Grant	3,735	-	-	3,735
Other Cash On Hand	2,277	5,999	6,959	1,317
TEMA 2013 SHSP Training	-	-	5,638	(5,638)
Superior Ct 3 Assessment	3,802	-	-	3,802
Bullet Proof Vest Grant	255	-	-	255
SCAAP Grant	23,151	-	-	23,151
Highway Safety Program	1,691	-	-	1,691
Speed Limit Project	(34,324)	66,105	-	31,781
TEMA 2005 SHSP	25,421	-	-	25,421
CASA JFC Grant	1,111	-	-	1,111
Adolescent Sub Abuse	3,175	-	-	3,175
Children's Advocacy Grant	1,134	200	-	1,334
Court Tech Improvement	23	-	-	23

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Tobacco Cessation	304	-	-	304
TB Grant	4,398	-	-	4,398
TIF Capital Projects / Southeast Industrial	2,060,282	1,036,436	1,523,268	1,573,450
User Fee / Sheriff False Alarm	12,050	1,900	-	13,950
User Fee / Sheriff Cont Ed	36,401	5,956	2,769	39,588
User Fee / Forensic Diversion Participant	1,720	626	654	1,692
User Fee / Pre-trial Diversion	137,814	270,177	176,469	231,522
User Fee / Infraction Diversion	107,861	88,155	150,923	45,093
User Fee / Late Surrender	41,338	-	-	41,338
User Fee / AFDC Welfare PC	4,213	-	-	4,213
Project / F-Lake Detention	135,403	2,543	600	137,346
Project / Engineering Review	26,073	72,786	69,755	29,104
Project / Phase II Stormwater	1,968,844	93,596	288,557	1,773,883
Project / Berlovitz Detention	206	6,319	168	6,357
Project / Revenue Bonds (Parking Garage)	507,465	-	-	507,465
Project / Wabash River Hydrology	8,047	35	-	8,082
Project / Highway Escrow (J & C)	5,625	-	-	5,625
Project / EDIT Refinance (2006 PG)	260,110	506,800	509,718	257,192
Project / Great Lakes	542,530	2,358	-	544,888
Retainage - Tyler CLT	3,690	-	-	3,690
County Share Surtax	1,174,759	1,326,392	1,041,186	1,459,965
County Share Wheel Tax	43,945	110,611	100,000	54,556
User Fee / Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Forfeitures	54,320	27,841	11,730	70,431
Non-Drug Forfeitures	1	-	-	1
Prosecutor Drug Enforcement	36,746	32,062	31,123	37,685
User Fee / Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee / National Guard	449	-	-	449
Project / Dust Control	-	5,850	5,490	360
Court Services (Substance Abuse/MH)	2,062	328,081	369,763	(39,620)
Court Services (Violence in Comm/CS)	(866)	135,085	173,712	(39,493)
Court Services (Drug Court)	10	-	-	10
TIPPCO Hazmat	16,948	35,653	26,880	25,721
Juvenile Drug Court	5,866	2,791	5,639	3,018
Mortgage Fee (All Entities)	1,088	14,020	14,063	1,045
Parks Tax Collections	31	632	628	35
Family Counseling	48,762	21,560	17,791	52,531
Juv Alt Project Income	30,282	54,352	61,326	23,308
Francis Powers Trust	70,314	426	314	70,426
Battle Ground Fence	22,183	96	-	22,279
Deer Creek Levy	-	4,570	4,570	-
Wabash River Parkway	221,652	-	221,652	-
Settlement Holding of 2010	8,729	-	-	8,729
TEMA SHSP Hazmat TQP	-	1,258	1,258	-
Court Services DFC Grant	-	8,487	8,487	-
TEMA SHSP Tippecanoe Equip	-	9,450	9,450	-
DFC ICJI Enforce UAD Laws	-	7,718	7,718	-
HPP & PHEP MRC Readiness	-	6,293	6,293	-
DTF Coalition Grant	-	28,971	49,678	(20,707)
Juv Alt DOC JDAI Grant	-	146,737	109,702	37,035
Law Enforcement Warrant Fund	3,401,844	4,672	-	3,406,516
Totals	\$ 97,176,091	\$ 357,135,652	\$ 365,650,507	\$ 88,661,236

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

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

**C. Cash and Investments**

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

**D. Receipts**

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, 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.



TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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).

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

*E. Disbursements*

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

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

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

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

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

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

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. *Pension Plans***

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

**C. County Police Benefit Plan**

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. In most cases these are funds established to record activity for reimbursable grants, for which full reimbursement for expenditures was not received by December 31, 2014.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

However, there are instances of non-reimbursement funds in which deficit cash balances existed as of December 31, 2014. The Tax Sale Redemption fund had a deficit cash balance of \$3,220. This fund was corrected during the course of business on March 9, 2015. Court Services (Substance Abuse/MH) had a deficit cash balance of \$39,620; and Court Services (Violence in Comm/CS) had a deficit cash balance of \$39,493. Combined, these court funds represented an operational cash deficit of \$79,113 as of December 31, 2014. As a department, Court Services was expected to be financially self-supportive, and had struggled over the past year. An Advisory Committee had been monitoring the department's performance for over a year, and decided to substantially reorganize the department, effective June 30, 2015. The department altered its operations to collect evaluation fees prior to provision of services, and ceased offering payment plans to clients. Court Services operations and financial results continue to be closely monitored. The County plans to transfer funds from their Rainy Day fund to bring this fund out of a deficit cash balance.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Tippecanoe County Governmental Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2014 totaled \$1,125,000.

**Note 9. Other Postemployment Benefits**

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

**Note 10. Restatement**

For the year ended December 31, 2014, certain changes have been made to a beginning balance of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance.

Fund	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
Law Enforcement Warrant Fund	\$ -	\$ 3,401,844	\$ 3,401,844

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 Financial 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 other information presented was approved by management of the County. It is presented as intended by the County.

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General
Cash and investments - beginning	\$ 5,524,673	\$ 43,489	\$ 156,552	\$ 2,563,469	\$ 48,146	\$ 9,491,498
Receipts:						
Taxes	4,644,145	-	-	-	-	21,619,578
Licenses and permits	-	-	-	-	-	883,779
Intergovernmental	-	-	-	-	-	4,418,381
Charges for services	-	-	-	-	-	3,253,283
Fines and forfeits	-	-	-	-	-	636,120
Other receipts	-	1,790,209	674,806	16,159,413	268,917	2,081,555
Total receipts	<u>4,644,145</u>	<u>1,790,209</u>	<u>674,806</u>	<u>16,159,413</u>	<u>268,917</u>	<u>32,892,696</u>
Disbursements:						
Personal services	-	-	-	-	-	24,159,239
Supplies	-	-	-	-	-	1,731,745
Other services and charges	-	-	-	-	-	6,911,937
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,500
Other disbursements	<u>5,524,673</u>	<u>1,798,259</u>	<u>661,311</u>	<u>16,750,905</u>	<u>253,684</u>	<u>2,600</u>
Total disbursements	<u>5,524,673</u>	<u>1,798,259</u>	<u>661,311</u>	<u>16,750,905</u>	<u>253,684</u>	<u>32,820,021</u>
Excess (deficiency) of receipts over disbursements	<u>(880,528)</u>	<u>(8,050)</u>	<u>13,495</u>	<u>(591,492)</u>	<u>15,233</u>	<u>72,675</u>
Cash and investments - ending	<u>\$ 4,644,145</u>	<u>\$ 35,439</u>	<u>\$ 170,047</u>	<u>\$ 1,971,977</u>	<u>\$ 63,379</u>	<u>\$ 9,564,173</u>



TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares
Cash and investments - beginning	\$ 16,134	\$ 263,596	\$ 14,632,598	\$ 3,197	\$ 142,530	\$ 1,819,915
Receipts:						
Taxes	-	-	6,647,675	-	-	8,484,206
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	165,185	-	-	175,417
Charges for services	12,200	51,800	-	-	5,197	-
Fines and forfeits	-	-	-	40,883	94,066	-
Other receipts	-	35,840	99,305	-	-	28,279
Total receipts	12,200	87,640	6,912,165	40,883	99,263	8,687,902
Disbursements:						
Personal services	-	-	484,285	-	24,629	6,805,457
Supplies	-	-	3,092	-	4,853	40,999
Other services and charges	4,085	176,528	2,870,193	41,429	9,893	1,367,552
Debt service - principal and interest	-	-	506,800	-	-	-
Capital outlay	-	-	1,558,555	-	10,322	-
Other disbursements	-	-	-	-	23,680	-
Total disbursements	4,085	176,528	5,422,925	41,429	73,377	8,214,008
Excess (deficiency) of receipts over disbursements	8,115	(88,888)	1,489,240	(546)	25,886	473,894
Cash and investments - ending	\$ 24,249	\$ 174,708	\$ 16,121,838	\$ 2,651	\$ 168,416	\$ 2,293,809

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Community Corrections	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 126,917	\$ 1,189	\$ 43,511	\$ 40,578	\$ 3,272,679	\$ 2,242,978
Receipts:						
Taxes	-	-	-	-	2,270,719	1,182,221
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,903	-	-	-	702,916	120,503
Charges for services	-	-	-	35,745	2,213	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,010,853	189	-	-	25,151	42,588
Total receipts	2,014,756	189	-	35,745	3,000,999	1,345,312
Disbursements:						
Personal services	1,605,397	-	-	-	724,586	194,109
Supplies	26,956	-	-	-	44,638	29,526
Other services and charges	432,366	-	-	29,295	737,492	576,423
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,753	-	-	1,951	1,578,776	674,651
Other disbursements	25,421	-	-	-	673,426	-
Total disbursements	2,098,893	-	-	31,246	3,758,918	1,474,709
Excess (deficiency) of receipts over disbursements	(84,137)	189	-	4,499	(757,919)	(129,397)
Cash and investments - ending	\$ 42,780	\$ 1,378	\$ 43,511	\$ 45,077	\$ 2,514,760	\$ 2,113,581

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Drug Free Community	Electronic Map Generation	Emergency Planning/ Right To Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 135,497	\$ 23,961	\$ 20,918	\$ 8,529	\$ 7,000	\$ 104,495
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	33,520
Intergovernmental	-	-	7,038	-	-	-
Charges for services	-	-	-	760	-	-
Fines and forfeits	147,721	-	-	-	-	-
Other receipts	-	1,148	-	-	-	206
Total receipts	<u>147,721</u>	<u>1,148</u>	<u>7,038</u>	<u>760</u>	<u>-</u>	<u>33,726</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	128,573	-	633	-	-	53,143
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>128,573</u>	<u>-</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>53,143</u>
Excess (deficiency) of receipts over disbursements	<u>19,148</u>	<u>1,148</u>	<u>6,405</u>	<u>760</u>	<u>-</u>	<u>(19,417)</u>
Cash and investments - ending	<u>\$ 154,645</u>	<u>\$ 25,109</u>	<u>\$ 27,323</u>	<u>\$ 9,289</u>	<u>\$ 7,000</u>	<u>\$ 85,078</u>

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	General Drain Improvement	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 1,473,715	\$ 174,845	\$ 5,297,088	\$ 646,749	\$ 39,281	\$ 1,096,665
Receipts:						
Taxes	227,600	-	-	2,027	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	72,672	918,510
Charges for services	-	11,252	-	-	-	1,607
Fines and forfeits	-	-	-	-	-	-
Other receipts	89,099	704	33,183	-	-	3,549
Total receipts	316,699	11,956	33,183	2,027	72,672	923,666
Disbursements:						
Personal services	-	2,787	-	-	53,644	-
Supplies	-	-	-	-	-	347,339
Other services and charges	836,772	17,268	473,514	-	-	533,688
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,667	87,877
Other disbursements	-	-	-	-	-	582,424
Total disbursements	836,772	20,055	473,514	-	60,311	1,551,328
Excess (deficiency) of receipts over disbursements	(520,073)	(8,099)	(440,331)	2,027	12,361	(627,662)
Cash and investments - ending	\$ 953,642	\$ 166,746	\$ 4,856,757	\$ 648,776	\$ 51,642	\$ 469,003

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital	Plat Book	Rainy Day
Cash and investments - beginning	\$ 172,851	\$ 1,616,955	\$ 3,382,708	\$ 31,076	\$ 52,739	\$ 11,015,838
Receipts:						
Taxes	-	-	49,786	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	98,951	4,487,480	-	-	-	-
Charges for services	-	2,739	-	-	31,200	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,525	-	135	-	-
Total receipts	98,951	4,507,744	49,786	135	31,200	-
Disbursements:						
Personal services	-	2,969,985	-	-	28,970	-
Supplies	95,271	822,048	-	-	1,179	800,000
Other services and charges	-	307,842	7,800	-	10,227	561,935
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	80,213	-	-	220	1,050,000
Other disbursements	-	188,463	-	-	-	500,000
Total disbursements	95,271	4,368,551	7,800	-	40,596	2,911,935
Excess (deficiency) of receipts over disbursements	3,680	139,193	41,986	135	(9,396)	(2,911,935)
Cash and investments - ending	\$ 176,531	\$ 1,756,148	\$ 3,424,694	\$ 31,211	\$ 43,343	\$ 8,103,903

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax Sale
Cash and investments - beginning	\$ 7,672	\$ 175,967	\$ 305,938	\$ 133,468	\$ 47,739	\$ 2,230,895
Receipts:						
Taxes	-	285,818	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	28,953	-	-	-	-
Charges for services	-	-	147,740	-	-	-
Fines and forfeits	-	-	-	84,157	47,991	-
Other receipts	16	9,271	45	-	-	994,714
Total receipts	16	324,042	147,785	84,157	47,991	994,714
Disbursements:						
Personal services	-	156,329	135,838	91,287	-	-
Supplies	-	6,000	-	-	63	-
Other services and charges	-	151,816	23,324	-	58,340	2,096,622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,957	-	-	-	-
Other disbursements	7,688	-	-	-	-	-
Total disbursements	7,688	323,102	159,162	91,287	58,403	2,096,622
Excess (deficiency) of receipts over disbursements	(7,672)	940	(11,377)	(7,130)	(10,412)	(1,101,908)
Cash and investments - ending	\$ -	\$ 176,907	\$ 294,561	\$ 126,338	\$ 37,327	\$ 1,128,987

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Surplus Tax	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 182,462	\$ 3,110	\$ 38,213	\$ 485,873	\$ 54,907	\$ 20,211
Receipts:						
Taxes	-	-	-	369,181	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	71,311	-
Charges for services	26,825	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	301,937	-	37,971	-
Total receipts	26,825	-	301,937	369,181	109,282	-
Disbursements:						
Personal services	22,916	-	-	-	24,373	-
Supplies	925	-	-	-	42,365	-
Other services and charges	2,378	-	343,370	314,311	33,005	13,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,475	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,219	-	343,370	314,311	101,218	13,000
Excess (deficiency) of receipts over disbursements	606	-	(41,433)	54,870	8,064	(13,000)
Cash and investments - ending	\$ 183,068	\$ 3,110	\$ (3,220)	\$ 540,743	\$ 62,971	\$ 7,211

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Alternative Dispute Resolution
Cash and investments - beginning	\$ 7,212	\$ 368,460	\$ 32,166	\$ 3,139,526	\$ 259,704	\$ 15,556
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	46,468	-	-	-	-	-
Charges for services	-	108,717	11,252	1,511,628	222,588	-
Fines and forfeits	-	-	-	-	-	13,007
Other receipts	-	-	-	40,079	600	-
Total receipts	<u>46,468</u>	<u>108,717</u>	<u>11,252</u>	<u>1,551,707</u>	<u>223,188</u>	<u>13,007</u>
Disbursements:						
Personal services	38,057	4,755	-	77,030	259,269	-
Supplies	2,932	248	-	-	7,600	-
Other services and charges	3,129	94,328	2,679	604,480	20,193	13,865
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	280	-	-	1,952,230	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>44,398</u>	<u>99,331</u>	<u>2,679</u>	<u>2,633,740</u>	<u>287,062</u>	<u>13,865</u>
Excess (deficiency) of receipts over disbursements	<u>2,070</u>	<u>9,386</u>	<u>8,573</u>	<u>(1,082,033)</u>	<u>(63,874)</u>	<u>(858)</u>
Cash and investments - ending	<u>\$ 9,282</u>	<u>\$ 377,846</u>	<u>\$ 40,739</u>	<u>\$ 2,057,493</u>	<u>\$ 195,830</u>	<u>\$ 14,698</u>



TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Drainage Maintenance	Sheriff Sale Administration	Recycling	Parking Facility Operating	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 1,409,632	\$ 72,642	\$ 16,174	\$ 321,278	\$ 42,588	\$ 10,965
Receipts:						
Taxes	352,582	-	-	-	-	173,749,245
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	20,967,169
Charges for services	-	49,080	11,918	110,279	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,208	-	-	1,388	23,552,532	-
Total receipts	359,790	49,080	11,918	111,667	23,552,532	194,716,414
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	235,452	37,000	-	105,739	-	194,726,969
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	79,007	-	-	-	23,568,119	-
Total disbursements	314,459	37,000	-	105,739	23,568,119	194,726,969
Excess (deficiency) of receipts over disbursements	45,331	12,080	11,918	5,928	(15,587)	(10,555)
Cash and investments - ending	\$ 1,454,963	\$ 84,722	\$ 28,092	\$ 327,206	\$ 27,001	\$ 410

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Wheel Tax	Sur Tax	HEA 1001 State Homestead Credit	Special Death Benefit	Child Restraint Violations Fines	Inheritance Tax
Cash and investments - beginning	\$ 4,703	\$ 129,944	\$ 11,255	\$ 875	\$ 75	\$ 57,296
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	212,976	2,560,179	-	-	-	229,121
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,400	50	-
Other receipts	-	-	-	-	-	-
Total receipts	212,976	2,560,179	-	11,400	50	229,121
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	213,334	2,544,613	11,255	11,445	-	168,723
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	213,334	2,544,613	11,255	11,445	-	168,723
Excess (deficiency) of receipts over disbursements	(358)	15,566	(11,255)	(45)	50	60,398
Cash and investments - ending	\$ 4,345	\$ 145,510	\$ -	\$ 830	\$ 125	\$ 117,694

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 113	\$ 548,105	\$ 88,785	\$ 876,918	\$ 123,231	\$ 130,049
Receipts:						
Taxes	-	2,263,110	3,356,359	20,017,064	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	55,993	84,246
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,813	3,610	-	-	-	-
Total receipts	2,813	2,266,720	3,356,359	20,017,064	55,993	84,246
Disbursements:						
Personal services	-	-	-	-	49,392	40,397
Supplies	-	-	-	-	-	-
Other services and charges	2,700	1,829,685	3,403,537	20,893,946	19,940	12,097
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,061	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,700	1,829,685	3,403,537	20,893,946	77,393	52,494
Excess (deficiency) of receipts over disbursements	113	437,035	(47,178)	(876,882)	(21,400)	31,752
Cash and investments - ending	\$ 226	\$ 985,140	\$ 41,607	\$ 36	\$ 101,831	\$ 161,801

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	ICJI Substance Abuse	ICJI Byrne JDAI Grant	Truancy JABG ICJI	Traffic / Area Plan	APC SURP Carroll County
Cash and investments - beginning	\$ 50,104	\$ (1,200)	\$ (14,400)	\$ (4,480)	\$ 13	\$ (3,483)
Receipts:						
Taxes	-	-	-	-	-	6,901
Licenses and permits	-	-	-	-	-	-
Intergovernmental	55,993	1,500	14,400	20,453	19,298	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,600	2,079	-
Total receipts	55,993	1,500	14,400	23,053	21,377	6,901
Disbursements:						
Personal services	66,838	-	-	11,602	-	9,750
Supplies	-	-	-	6,562	-	-
Other services and charges	6,800	300	-	7,252	13,661	6,250
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	501	-	-
Total disbursements	73,638	300	-	25,917	13,661	16,000
Excess (deficiency) of receipts over disbursements	(17,645)	1,200	14,400	(2,864)	7,716	(9,099)
Cash and investments - ending	\$ 32,459	\$ -	\$ -	\$ (7,344)	\$ 7,729	\$ (12,582)

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	CASA ICJI VOCA	ICAC Task Force	IFSSA Adult Protect Svc	JABG School Resource Ofcr	Med Reserve Corps NACCHO	WIC
Cash and investments - beginning	\$ (4,698)	\$ -	\$ (9,381)	\$ (16,956)	\$ 7,857	\$ (180,974)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	21,354	2,751	133,303	16,956	-	900,587
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,200	-	14	-
Total receipts	21,354	2,751	136,503	16,956	14	900,587
Disbursements:						
Personal services	21,241	-	130,419	-	-	692,947
Supplies	-	-	-	-	-	47,920
Other services and charges	-	66	2,001	-	-	89,373
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,235	11,765	-	-	4,563
Other disbursements	-	-	-	-	-	-
Total disbursements	21,241	3,301	144,185	-	-	834,803
Excess (deficiency) of receipts over disbursements	113	(550)	(7,682)	16,956	14	65,784
Cash and investments - ending	\$ (4,585)	\$ (550)	\$ (17,063)	\$ -	\$ 7,871	\$ (115,190)

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	WIC Peer Counselor	Debt Service / Jail Lease	Debt Service / Reserve	D-4 Emergency Deployment	DFC SAMHSA Grant	Family Court Grant
Cash and investments - beginning	\$ (7,525)	\$ 971,089	\$ 116,178	\$ 17,573	\$ (9,140)	\$ -
Receipts:						
Taxes	-	607,753	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	38,292	59,223	-	1,200	112,058	12,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	103	500,000	-	1,710	-	-
Total receipts	38,395	1,166,976	-	2,910	112,058	12,500
Disbursements:						
Personal services	37,065	-	-	-	-	-
Supplies	-	-	-	-	10,832	-
Other services and charges	2,206	-	-	2,284	116,805	12,500
Debt service - principal and interest	-	1,125,000	-	-	-	-
Capital outlay	-	-	-	490	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	39,271	1,125,000	-	2,774	127,637	12,500
Excess (deficiency) of receipts over disbursements	(876)	41,976	-	136	(15,579)	-
Cash and investments - ending	\$ (8,401)	\$ 1,013,065	\$ 116,178	\$ 17,709	\$ (24,719)	\$ -

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Court Improvement Project	TEMA ICS Training	TEMA SHSP Training & Exer	TEMA LEPC HMEP	TEMA SHSP D4 Admin Coord	TEMA SHSP D4 D4 Equip
Cash and investments - beginning	\$ -	\$ -	\$ (4,245)	\$ -	\$ (5,482)	\$ (23,494)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,812	1,351	17,605	8,150	56,318	56,394
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,812</u>	<u>1,351</u>	<u>17,605</u>	<u>8,150</u>	<u>56,318</u>	<u>56,394</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,759	1,351	13,360	8,150	58,023	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	32,900
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>7,759</u>	<u>1,351</u>	<u>13,360</u>	<u>8,150</u>	<u>58,023</u>	<u>32,900</u>
Excess (deficiency) of receipts over disbursements	<u>(1,947)</u>	<u>-</u>	<u>4,245</u>	<u>-</u>	<u>(1,705)</u>	<u>23,494</u>
Cash and investments - ending	<u>\$ (1,947)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,187)</u>	<u>\$ -</u>

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Help America Vote	TEMA EMPG Supplement	TEMA D4 RTF FY11/12	Jury Pay	Bio Emergency HPP & PHEP	Ag Test Plot Donation
Cash and investments - beginning	\$ 2,525	\$ -	\$ (144)	\$ 35,988	\$ -	\$ 2,852
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	5,180	144	-	20,159	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	19,921	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	5,180	144	19,921	20,159	-
Disbursements:						
Personal services	-	-	-	-	14,290	-
Supplies	-	-	-	-	-	-
Other services and charges	-	120	-	26,344	-	1,734
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,060	-	-	6,172	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,180	-	26,344	20,462	1,734
Excess (deficiency) of receipts over disbursements	-	-	144	(6,423)	(303)	(1,734)
Cash and investments - ending	\$ 2,525	\$ -	\$ -	\$ 29,565	\$ (303)	\$ 1,118



TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Extension Donation	FG Restoration Donation	Health Dept Donation	Park Donation	Naturalist Program Gift	Sheriff Donation
Cash and investments - beginning	\$ 600	\$ 16,244	\$ 244	\$ 3,688	\$ 115,340	\$ 12,144
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	5,607	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,000	-	-	497	-
Total receipts	-	2,000	-	5,607	497	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,137	3,533	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	5,137	3,533	-
Excess (deficiency) of receipts over disbursements	-	2,000	-	470	(3,036)	-
Cash and investments - ending	\$ 600	\$ 18,244	\$ 244	\$ 4,158	\$ 112,304	\$ 12,144

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Villa Donation	Cary Home Donation	Juvenile Probation Donation	CASA Donations	WIC Donations	County Self Insurance Rainy Day
Cash and investments - beginning	\$ 1	\$ 9,948	\$ 110	\$ 1,455	\$ 6,328	\$ 3,000,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,751	-	1,816	-	-
Total receipts	-	13,751	-	1,816	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	682	-	-
Other services and charges	-	16,855	-	245	355	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,855	-	927	355	-
Excess (deficiency) of receipts over disbursements	-	(3,104)	-	889	(355)	-
Cash and investments - ending	\$ 1	\$ 6,844	\$ 110	\$ 2,344	\$ 5,973	\$ 3,000,000

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	County Self Insurance	Public Officials Self Insurance	Commissioners Self Insurance	Highway Self Insurance	Sheriff Self Insurance	Flex Benefits
Cash and investments - beginning	\$ 1,280,912	\$ 271,024	\$ 234,236	\$ 149,262	\$ 634,371	\$ 99,057
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,527,447	1,158	46,436	14,602	2,358	258,486
Total receipts	8,527,447	1,158	46,436	14,602	2,358	258,486
Disbursements:						
Personal services	9,493,433	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,041	97,301	21,771	181,877	244,265
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,493,433	9,041	97,301	21,771	181,877	244,265
Excess (deficiency) of receipts over disbursements	(965,986)	(7,883)	(50,865)	(7,169)	(179,519)	14,221
Cash and investments - ending	\$ 314,926	\$ 263,141	\$ 183,371	\$ 142,093	\$ 454,852	\$ 113,278

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Long Term Disability	Inmate Medical Copay	Project (Revolving)	Inmate Medical	Superior Ct 3 DFC Grant	Wireless 911 Grant
Cash and investments - beginning	\$ 12,665	\$ 85,977	\$ 1,614,324	\$ 172,735	\$ 1,900	\$ 18,272
Receipts:						
Taxes	-	-	1,027,392	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	79,967	-	-	-
Charges for services	-	9,720	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100,048	-	1,452,355	-	4,000	-
Total receipts	100,048	9,720	2,559,714	-	4,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	101,422	-	894,320	-	5,200	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,122,101	-	-	-
Other disbursements	-	-	-	-	-	18,272
Total disbursements	101,422	-	2,016,421	-	5,200	18,272
Excess (deficiency) of receipts over disbursements	(1,374)	9,720	543,293	-	(1,200)	(18,272)
Cash and investments - ending	\$ 11,291	\$ 95,697	\$ 2,157,617	\$ 172,735	\$ 700	\$ -

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Proj Lifesaver - McAllister	Sheriff ISP Grant	CC DOC Adult Grant	CC DOC Community Transitions	CC Truancy Mediation	User Fee / Law Enforcement Cont Ed
Cash and investments - beginning	\$ 10,353	\$ (6,339)	\$ 52,014	\$ 29,810	\$ 27,109	\$ 78,594
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	14,620	943,660	82,215	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,000	-	-	38,105	26,537	35,902
Total receipts	10,000	14,620	943,660	120,320	26,537	35,902
Disbursements:						
Personal services	-	8,281	837,348	72,462	38,959	-
Supplies	-	-	30,148	-	-	-
Other services and charges	4,505	-	134,470	3,162	-	22,821
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,815	38,105	17	5,956
Total disbursements	4,505	8,281	1,015,781	113,729	38,976	28,777
Excess (deficiency) of receipts over disbursements	5,495	6,339	(72,121)	6,591	(12,439)	7,125
Cash and investments - ending	\$ 15,848	\$ -	\$ (20,107)	\$ 36,401	\$ 14,670	\$ 85,719

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Project / Hwy Escrow	CC DOC State Work Release	Juv Probation DFC Grant	CASA CAPTA	CASA VOCA B	Juv Alt DOC Grant
Cash and investments - beginning	\$ 48,684	\$ 42,000	\$ 2,701	\$ 512	\$ 1,435	\$ 50,939
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	68,125	-	-	-	246,672
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,027	-	5,400	-	-	-
Total receipts	14,027	68,125	5,400	-	-	246,672
Disbursements:						
Personal services	-	-	-	-	-	187,324
Supplies	-	18,788	-	-	-	7,858
Other services and charges	13,838	6,486	6,582	-	-	46,789
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	16,464
Other disbursements	-	30,000	-	-	-	-
Total disbursements	13,838	55,274	6,582	-	-	258,435
Excess (deficiency) of receipts over disbursements	189	12,851	(1,182)	-	-	(11,763)
Cash and investments - ending	\$ 48,873	\$ 54,851	\$ 1,519	\$ 512	\$ 1,435	\$ 39,176

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Court Interpreter IN Supreme Ct	Court Services DFC Grant	Court Svcs Scholarship Grant	Sup 3 Diversity Employment	Tobacco Settlement	Flood Buyout Match
Cash and investments - beginning	\$ 18,174	\$ (492)	\$ 3	\$ 9,000	\$ 31,439	\$ (5,325)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,000	-	-	-	-	5,325
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,320	-	-	-	-
Total receipts	15,000	19,320	-	-	-	5,325
Disbursements:						
Personal services	-	-	-	1,958	-	-
Supplies	-	4,787	-	-	-	-
Other services and charges	9,990	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	14,041	-	-	-	-
Total disbursements	9,990	18,828	-	1,958	-	-
Excess (deficiency) of receipts over disbursements	5,010	492	-	(1,958)	-	5,325
Cash and investments - ending	\$ 23,184	\$ -	\$ 3	\$ 7,042	\$ 31,439	\$ -

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Cary Home JAMS Grant	Other Cash On Hand	TEMA 2013 SHSP Training	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant
Cash and investments - beginning	\$ 3,735	\$ 2,277	\$ -	\$ 3,802	\$ 255	\$ 23,151
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,999	-	-	-	-
Total receipts	-	5,999	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,638	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,959	-	-	-	-
Total disbursements	-	6,959	5,638	-	-	-
Excess (deficiency) of receipts over disbursements	-	(960)	(5,638)	-	-	-
Cash and investments - ending	\$ 3,735	\$ 1,317	\$ (5,638)	\$ 3,802	\$ 255	\$ 23,151



TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Highway Safety Program	Speed Limit Project	TEMA 2005 SHSP	CASA JFC Grant	Adolescent Sub Abuse	Children's Advocacy Grant
Cash and investments - beginning	\$ 1,691	\$ (34,324)	\$ 25,421	\$ 1,111	\$ 3,175	\$ 1,134
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	66,105	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	200
Total receipts	-	66,105	-	-	-	200
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	66,105	-	-	-	200
Cash and investments - ending	\$ 1,691	\$ 31,781	\$ 25,421	\$ 1,111	\$ 3,175	\$ 1,334

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Court Tech Improvement	Tobacco Cessation	TB Grant	TIF Capital Projects / Southeast Industrial	User Fee / Sheriff False Alarm	User Fee / Sheriff Cont Ed
Cash and investments - beginning	\$ 23	\$ 304	\$ 4,398	\$ 2,060,282	\$ 12,050	\$ 36,401
Receipts:						
Taxes	-	-	-	1,027,392	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	9,044	1,900	5,956
Total receipts	-	-	-	1,036,436	1,900	5,956
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,523,268	-	2,769
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	1,523,268	-	2,769
Excess (deficiency) of receipts over disbursements	-	-	-	(486,832)	1,900	3,187
Cash and investments - ending	\$ 23	\$ 304	\$ 4,398	\$ 1,573,450	\$ 13,950	\$ 39,588

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	User Fee / Forensic Diversion Participant	User Fee / Pre-trial Diversion	User Fee / Infraction Diversion	User Fee / Late Surrender	User Fee / AFDC Welfare PC	Project / F-Lake Detention
Cash and investments - beginning	\$ 1,720	\$ 137,814	\$ 107,861	\$ 41,338	\$ 4,213	\$ 135,403
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	5,500	-	-	-	-
Charges for services	-	-	-	-	-	1,950
Fines and forfeits	-	260,976	88,000	-	-	-
Other receipts	626	3,701	155	-	-	593
Total receipts	626	270,177	88,155	-	-	2,543
Disbursements:						
Personal services	-	30,772	89,923	-	-	-
Supplies	654	966	-	-	-	-
Other services and charges	-	136,981	61,000	-	-	600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	7,750	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	654	176,469	150,923	-	-	600
Excess (deficiency) of receipts over disbursements	(28)	93,708	(62,768)	-	-	1,943
Cash and investments - ending	\$ 1,692	\$ 231,522	\$ 45,093	\$ 41,338	\$ 4,213	\$ 137,346

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Project / Engineering Review	Project / Phase II Stormwater	Project / Berlovitz Detention	Project / Revenue Bonds (Parking Garage)	Project / Wabash River Hydrology	Project / Highway Escrow (J & C)
Cash and investments - beginning	\$ 26,073	\$ 1,968,844	\$ 206	\$ 507,465	\$ 8,047	\$ 5,625
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	72,786	85,424	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,172	6,319	-	35	-
Total receipts	72,786	93,596	6,319	-	35	-
Disbursements:						
Personal services	-	244,558	-	-	-	-
Supplies	-	2,397	-	-	-	-
Other services and charges	69,755	41,602	168	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	69,755	288,557	168	-	-	-
Excess (deficiency) of receipts over disbursements	3,031	(194,961)	6,151	-	35	-
Cash and investments - ending	\$ 29,104	\$ 1,773,883	\$ 6,357	\$ 507,465	\$ 8,082	\$ 5,625

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Project / EDIT Refinance (2006 PG)	Project / Great Lakes	Retainage - Tyler CLT	County Share Surtax	County Share Wheel Tax	User Fee / Econ Dev Wind Energy
Cash and investments - beginning	\$ 260,110	\$ 542,530	\$ 3,690	\$ 1,174,759	\$ 43,945	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,319,315	110,611	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	506,800	2,358	-	7,077	-	-
Total receipts	506,800	2,358	-	1,326,392	110,611	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	900,000	100,000	-
Other services and charges	318	-	-	141,186	-	-
Debt service - principal and interest	509,400	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	509,718	-	-	1,041,186	100,000	-
Excess (deficiency) of receipts over disbursements	(2,918)	2,358	-	285,206	10,611	-
Cash and investments - ending	\$ 257,192	\$ 544,888	\$ 3,690	\$ 1,459,965	\$ 54,556	\$ 1,000

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Federal Drug Forfeitures	Non-Drug Forfeitures	Prosecutor Drug Enforcement	User Fee / Sheriff Firearm Destruction	User Fee / National Guard	Project / Dust Control
Cash and investments - beginning	\$ 54,320	\$ 1	\$ 36,746	\$ 1,850	\$ 449	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,841	-	32,062	-	-	5,850
Total receipts	27,841	-	32,062	-	-	5,850
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	621	-	18,623	-	-	5,490
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11,109	-	12,500	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,730	-	31,123	-	-	5,490
Excess (deficiency) of receipts over disbursements	16,111	-	939	-	-	360
Cash and investments - ending	\$ 70,431	\$ 1	\$ 37,685	\$ 1,850	\$ 449	\$ 360

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Court Services (Substance Abuse/MH)	Court Services (Violence in Comm/CS)	Court Services (Drug Court)	TIPPCO Hazmat	Juvenile Drug Court	Mortgage Fee (All Entities)
Cash and investments - beginning	\$ 2,062	\$ (866)	\$ 10	\$ 16,948	\$ 5,866	\$ 1,088
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	35,653	-	14,020
Fines and forfeits	327,951	131,361	-	-	-	-
Other receipts	130	3,724	-	-	2,791	-
Total receipts	328,081	135,085	-	35,653	2,791	14,020
Disbursements:						
Personal services	285,570	173,712	-	-	-	-
Supplies	8,244	-	-	-	-	-
Other services and charges	75,949	-	-	26,880	-	14,063
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,639	-
Total disbursements	369,763	173,712	-	26,880	5,639	14,063
Excess (deficiency) of receipts over disbursements	(41,682)	(38,627)	-	8,773	(2,848)	(43)
Cash and investments - ending	\$ (39,620)	\$ (39,493)	\$ 10	\$ 25,721	\$ 3,018	\$ 1,045

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Parks Tax Collections	Family Counseling	Jub Alt Project Income	Francis Powers Trust	Battle Ground Fence	Deer Creek Levy
Cash and investments - beginning	\$ 31	\$ 48,762	\$ 30,282	\$ 70,314	\$ 22,183	\$ -
Receipts:						
Taxes	632	-	-	-	-	4,570
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	26,741	-	-	-
Fines and forfeits	-	21,560	-	-	-	-
Other receipts	-	-	27,611	426	96	-
Total receipts	632	21,560	54,352	426	96	4,570
Disbursements:						
Personal services	-	-	21,805	-	-	-
Supplies	-	-	406	-	-	-
Other services and charges	628	17,791	11,542	314	-	4,570
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	27,573	-	-	-
Total disbursements	628	17,791	61,326	314	-	4,570
Excess (deficiency) of receipts over disbursements	4	3,769	(6,974)	112	96	-
Cash and investments - ending	\$ 35	\$ 52,531	\$ 23,308	\$ 70,426	\$ 22,279	\$ -



TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Wabash River Parkway	Settlement Holding of 2010	TEMA SHSP Hazmat TQP	Court Services DFC Grant	TEMA SHSP Tippecanoe Equip	DFC ICJI Enforce UAD Laws
Cash and investments - beginning	\$ 221,652	\$ 8,729	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,258	-	9,450	7,718
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,487	-	-
Total receipts	-	-	1,258	8,487	9,450	7,718
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	4,787	-	-
Other services and charges	221,652	-	-	3,700	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,258	-	9,450	-
Other disbursements	-	-	-	-	-	7,718
Total disbursements	221,652	-	1,258	8,487	9,450	7,718
Excess (deficiency) of receipts over disbursements	(221,652)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 8,729	\$ -	\$ -	\$ -	\$ -

TIPPECANOE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	HPP & PHEP MRC Readiness	DTF Coalition Grant	Juv Alt DOC JDAI Grant	Law Enforcement Warrant Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,401,844	\$ 97,176,091
Receipts:					
Taxes	-	-	-	-	248,195,956
Licenses and permits	-	-	-	-	917,299
Intergovernmental	6,293	-	146,737	-	40,136,924
Charges for services	-	-	-	-	5,859,924
Fines and forfeits	-	-	-	-	1,925,164
Other receipts	-	28,971	-	4,672	60,100,385
Total receipts	<u>6,293</u>	<u>28,971</u>	<u>146,737</u>	<u>4,672</u>	<u>357,135,652</u>
Disbursements:					
Personal services	-	-	-	-	50,422,988
Supplies	-	-	12,715	-	5,165,525
Other services and charges	-	-	96,587	-	248,767,862
Debt service - principal and interest	-	-	-	-	2,141,200
Capital outlay	6,293	33,207	400	-	8,328,205
Other disbursements	-	16,471	-	-	50,824,727
Total disbursements	<u>6,293</u>	<u>49,678</u>	<u>109,702</u>	<u>-</u>	<u>365,650,507</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,707)</u>	<u>37,035</u>	<u>4,672</u>	<u>(8,514,855)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (20,707)</u>	<u>\$ 37,035</u>	<u>\$ 3,406,516</u>	<u>\$ 88,661,236</u>

TIPPECANOE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,998,183</u>	<u>\$ 1,432,589</u>

TIPPECANOE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corp	Lease for four motor graders	\$ 91,974	1/17/2013	1/17/2016
Tippecanoe County Governmental Building Corporation	Jail Lease/Refunding Bonds Series 2011	1,135,500	1/1/2012	7/1/2021
Regions Equipment Finance Corp	Lease/purchase for four dump trucks	198,251	11/18/2013	8/1/2016
Motorola	E911 Radio Equipment	<u>291,710</u>	1/15/2016	1/15/2022
Total of annual lease payments		<u><u>\$ 1,717,435</u></u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	EDIT Refunding Series 2006 Parking Garage	<u><u>\$ 2,755,000</u></u> <u><u>\$ 511,200</u></u>

TIPPECANOE COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 4,270,310
Infrastructure	356,704,655
Buildings	63,858,487
Improvements other than buildings	1,027,902
Machinery, equipment, and vehicles	28,116,554
Construction in progress	<u>7,827,915</u>
Total capital assets	<u>\$ 461,805,823</u>

(This page intentionally left blank.)

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 FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited Tippecanoe County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.



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


**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

  
Paul D. Joyce, CPA  
State Examiner

December 8, 2015

(This page intentionally left blank.)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

TIPPECANOE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 30, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Indiana Department of Health			
WIC Peer Counselor FFY15		10.557	A70-5-070664	\$ 2,217
WIC NSA FFY2015			A70-5-070664	34,832
WIC NSA FFY2014			WIC 178-3	865,755
WIC Peer Counselor FFY14			WIC PC 7455	36,075
Total - Department of Agriculture				938,879
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute			
ICJI Byrne JDAI 2013		16.738	D3-13-7625; 2011-DJ-BX-2622	14,400
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute			
Truancy JABG ICJI 12/13		16.523	10-JB-020; 2010-JB-FX-0086	4,697
GR-Sher SRO FY12/13			10-JB-022	16,956
Truancy JABG ICJI 13/14			11-JB-1840; 2011-JB-FX-0017	15,756
Sub Abuse ICJI 13/14			11-JB-1861	1,500
Total - Juvenile Accountability Block Grants				38,909
Missing Children's Assistance	Indiana State Police			
ICAC Task Force SFY14		16.543	A2-14-100-024	2,751
ICAC Grant 2012-2013			A2-3-100-021	2,151
Total - Missing Children's Assistance				4,902
Crime Victim Assistance	Indiana Criminal Justice Institute			
CASA ICJI VOCA FFY2014		16.575	D3-14-8559	21,354
Enforcing Underage Drinking Laws Program	Indiana Criminal Justice Institute			
DFC ICJI Enforce UAD Laws		16.727	2011-AH-FX-0027	7,718
Total - Department of Justice				87,283
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation			
McCarty Lane Extension - new constr.		20.205	DES 0400938	1,324
Sight Hazard Improv - N 9th @ Burnett's Rd			DES 1006056	731
Klondike Rd. Reconstr. & Roundabout			DES 1173626	75,367
Scenic & Historic Highways			DES 1297081	2,545
County Bridge Inspections Ph I & Ph II			DES 1382591	72,606
Speed Limit Project			DTFH61-03-H-00131	66,105
Metropolitan Planning Grant			PL PO#14805624	19,298
Total - Highway Planning and Construction Cluster				237,976
Interagency Hazardous Materials Public Sector				
Training and Planning Grants	Indiana Department of Homeland Security			
TEMA LEPC HMEP FY2014		20.703	C44P-4-439B	8,150
Total - Department of Transportation				246,126
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health				
Emergency Preparedness (PHEP) Aligned	Indiana Department of Health			
Cooperative Agreements				
Bio Emergency Prep SFY14		93.074	A70-4-0532231	14,766
HPP & PHEP MRC Readiness			A70-4-0532331	6,293
Bio Emergency Prep SFY15			A70-5-0532406	5,393
Total - Hospital Preparedness Program (HPP) and Public Health				
Emergency Preparedness (PHEP) Aligned				
Cooperative Agreements				26,452

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 30, 2014  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Drug-Free Communities Support Program Grants DFC SAMHSA Grant 13/14	Direct Federal Award	93.276	2 SP019928-06	112,058
Child Support Enforcement Prosecutor, Clerk, and Court Incentive	Indiana Department of Child Services	93.563	CY2014	917,887
Indirect Costs			CY2014	203,525
			CY2014	314,636
Total - Child Support Enforcement				1,436,048
State Court Improvement Program Court Impr Project FFY14	Indiana Supreme Court	93.586	CIP-2013B	5,812
Social Services Block Grant IFSSA APS 'C'	Indiana Families & Social Services Administration	93.667	79-11-99-0446-02	7,316
Total - Department of Health and Human Services				1,587,686
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) D4 Emergency Deployment	Indiana Department of Homeland Security	97.036	CY2014	1,200
Emergency Management Performance Grants TEMA 2013 EMPG Competitive Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	C44P-4-397B C44P-5-077B	5,180 62,559
Total - Emergency Management Performance Grants				67,739
Homeland Security Grant Program TEMA D4 Admin Coord. GR-TEMA D4RTF FY 11/12 TEMA ICS Training Grant TEMA 2012 SHSP T & E TEMA 2012 SHSP D4 Admin TEMA 2012 SHSP D4 Equip TEMA 2013 SHSP Tipp Equip TEMA 2013 SHSP Hazmat PPE TEMA 2011 SHSP Hazmat PPE TEMA 2013 SHSP D4 Admin TEMA 2013 SHSP D4 Equip	Indiana Department of Homeland Security	97.067	C44P-2-239A C44P-2-271A C44P-3-081B C44P-3-208B C44P-3-216B C44P-3-372B C44P-4-077B C44P-4-451B C44P-4-457B C44P-4-479B C44P-5-399B	4,792 144 1,351 17,605 39,547 39,400 9,450 5,012 1,258 11,979 16,994
Total - Homeland Security Grant Program				147,532
Total - Department of Homeland Security				216,471
Total federal awards expended				\$ 3,076,445

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

TIPPECANOE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

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:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB 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)
93.563	Child Support Enforcement

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

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

**Section II - Financial Statement Findings**

**FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted deficiencies in the internal control system of the Clerk of the Circuit Court's Office related to financial transactions and reporting. Control activities should be selected and developed at various levels of the Clerk of the Circuit Court's Office to reduce risks to the achievement of financial reporting objectives. The Clerk of the Circuit Court's Office had not implemented effective internal controls over the activities related to receipts. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Employees of the Clerk of the Circuit Court's Office were able to collect mailed-in payments, collect payments made in person, issue receipts, and record receipts. Each cashier balanced their own cash drawer and submitted the collections, with adding machine tapes of the total checks and total cash payments received, to another employee to prepare the deposit. The deposits were not always made in the same form in which the funds were received (i.e., cash or checks). The employees who prepared the deposits did not verify that the amounts of checks and cash remitted for the deposit agreed with the cashier's receipts issued. A cashier was able to substitute checks received in the mail for which no receipt was issued or recorded, for cash received in the office, which was recorded but not deposited. The amount of the Clerk of the Circuit Court's Office receipts misappropriated in 2014 was not material to the financial statement.

The lack of effective internal controls allowed the cashier to collect mailed-in checks without issuing a receipt and to collect cash which was not deposited. The failure to establish effective controls could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risks of errors in financial transactions and reporting.

An evaluation of the Clerk of the Circuit Court's Office system of internal control was conducted in June 2014 after it was discovered that current internal controls were insufficient. Prior to June 2014, the failure to monitor the internal control system placed the Clerk of the Circuit Court's Office at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would prevent, or detect and correct, material misstatements in a timely manner. After the evaluation in June 2014, the Clerk of the Circuit Court's Office did implement a process to identify and communicate corrective actions to improve controls. Effective internal control over financial reporting requires the Clerk of the Circuit Court's Office to monitor and assess the quality of the system of internal control.

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Clerks of Indiana, Chapter 13)

Indiana Code 5-13-6-1(c) states in part:

" . . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. "Public funds deposited . . . shall be deposited in the same form in which they were received."

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

No matters are reportable.



#### AUDITEE PREPARED DOCUMENTS

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



Supplemental Nutrition Food Program for  
Women, Infants, and Children

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2013-002**

Original Assigned SBA Audit Report Number: B43781

Report Period: January 1, 2014 – December 31, 2014

Pass-Through Entity or Federal Grantor Agency: Indiana Department of Health

Contact Person Responsible for Corrective Action: Alicia Keen

Contact Phone Number: (765) 420-9999

Status of Audit Finding:

Indiana Policy requires that two separate employees determine each component of eligibility. One employee determines residency and income, and a different employee determines nutritional risk factors. The Tippecanoe County WIC agency's process for evaluation of program eligibility is in compliance with Indiana WIC Policy.

All WIC agencies undergo a biennial review by Indiana State Department of Health, specifically Indiana WIC program state staff. Tippecanoe County WIC underwent a program review in June of 2014. The purpose of this nutrition and clinic services review is to assess compliance with USDA regulations and Indiana State WIC policy. Additionally, USDA reviews all state policies to determine compliance with USDA requirements. The results included no corrective actions needed in the intake portion of the review. State staff determined that Tippecanoe County WIC was in compliance with intake procedures.

(Signature)

Coordinator

(Title)

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)



County Courthouse  
301 Main Street  
Lafayette, Indiana 47901

PO Box 1665  
Lafayette, Indiana 47902  
phone 765.423.9326  
fax 765.423.9194

Christa Coffey  
clerk@tippecanoe.in.gov



www.tippecanoe.in.gov/clerk

## Tippecanoe County Clerk of the Courts

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

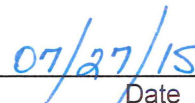
#### **FINDING 2013-003**

Original Assigned SBA Audit Report Number: B43781  
Report Period: January 1, 2014 – December 31, 2014  
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Christa Coffey  
Contact Phone Number: (765) 423-9724

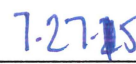
#### Status of Audit Finding:

Monthly reimbursement claims are reviewed to confirm compliance with information provided to Vendor by Clerk and reports prepared by Vendor and approved by Clerk.

  
Christa Coffey  
Tippecanoe County Clerk

  
Date

  
Thomas Murtaugh, President  
Tippecanoe County Board of Commissioners

  
Date

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)



County Courthouse  
301 Main Street  
Lafayette, Indiana 47901

PO Box 1665  
Lafayette, Indiana 47902  
phone 765.423.9326  
fax 765.423.9194

Christa Coffey  
clerk@tippecanoe.in.gov

www.tippecanoe.in.gov/clerk

## Tippecanoe County Clerk of the Courts

### CORRECTIVE ACTION PLAN

#### ***FINDING 2014-0001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

Contact Person Responsible for Corrective Action: Christa Coffey  
Contact Phone Number: 765-423-9724

#### Description of Corrective Action Plan:

After determination of issues identified June 4, 2014, the following changes were made to responsibilities and segregation of duties:

- Mail, including payments by check or money order, is retrieved each day by one of five designated staff from the PO Box and County Office Building Mail Room.
- That employee who opens the mail on their assigned day disburses payments to other staff for receipting. The person who opens and sorts the mail does not process payments received in the mail that day.
- If short-staffed or one of the employees is unavailable on their assigned day, mail is opened and payments sorted for processing by the Supervisor, Chief Deputy, or Clerk.
- Total of payment form submitted (cash to cash, checks to checks) must match day-end totals.

Anticipated Completion Date: June 30, 2014

Christa Coffey  
Christa Coffey  
Tippecanoe County Clerk

December 8, 2015  
Date

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.