

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TIPTON COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

12/27/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statement	12-17
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-55
Other Information:	
Schedule of Leases and Debt	58
Schedule of Capital Assets.....	59
Other Reports.....	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gregg Townsend Melissa Pickering	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Suzanne Alexander Gregg Townsend	01-01-21 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Christy Crawford	01-01-21 to 12-31-23
County Sheriff	Tony D. Frawley Matt Tebbe	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sheila Hook	01-01-21 to 12-31-23
President of the Board of County Commissioners	Dennis Henderson	01-01-21 to 12-31-23
President of the County Council	Jim Ashley	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Tipton County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 21, 2023

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Reports 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.

(This page intentionally left blank.)

TIPTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 756,436	\$ 1,136,813	\$ 756,436	\$ 1,136,813	\$ 582,068	\$ 1,136,813	\$ 582,068
Jail Commissary Report	68,422	211,098	196,636	82,884	204,759	197,159	90,484
Clerk's Trust	51,243	996,313	912,118	135,438	1,448,518	1,396,938	187,018
Clerk's ISETS	233	148,117	147,857	493	156,049	155,538	1,004
General	3,967,224	8,033,291	7,064,140	4,936,375	8,632,628	7,964,732	5,604,271
Accident Report	10,862	2,950	2,052	11,760	2,968	41	14,687
Economic Develop Income Tax	975,459	807,563	783,603	999,419	805,971	623,881	1,181,509
LIT Special Purpose	900	1,536,245	1,536,245	900	1,514,548	1,514,548	900
City/Town Court Cost	24,823	4,525	-	29,348	3,996	-	33,344
Clerk's Records	38,953	9,059	1,117	46,895	8,359	220	55,034
Community Correct-Prj Income	39,257	83,016	29,303	92,970	69,215	46,084	116,101
Community Corrections-Transit	1,299	-	-	1,299	2,750	2,683	1,366
Congressional School Interest	8,493	42,070	-	50,563	42,070	84,139	8,494
Congressional School Prin	27,854	-	-	27,854	-	-	27,854
Sales Disclosure - County	35,360	4,470	-	39,830	4,450	-	44,280
Cumulative Bridge	822,453	339,878	152,453	1,009,878	348,990	55,230	1,303,638
Cumulative Capital Development	280,321	146,120	-	426,441	181,327	182,895	424,873
ATOD - Drug Free Community	70,094	17,376	18,369	69,101	12,857	18,107	63,851
Electronic MAP	631	-	-	631	-	-	631
LEPC	14,241	3,821	666	17,396	-	3,860	13,536
Extradition	3,463	-	-	3,463	-	-	3,463
Firearms Training	12,811	7,190	3,587	16,414	19,540	9,316	26,638
General Drain Improvement	473,681	16,623	-	490,304	15,391	223,805	281,890
Health	69,704	265,905	161,580	174,029	254,574	225,834	202,769
County Id Security Protection	6,811	3,892	6,811	3,892	3,224	-	7,116
Excess Levy	87	-	87	-	-	-	-
Local Road & Street	434,603	298,396	219,006	513,993	303,901	496,315	321,579
LOIT Public Safety- Co. Share	139,744	505,280	556,102	88,922	515,508	473,051	131,379
County Corrections	46,060	11,359	-	57,419	11,359	28,772	40,006
Highway	1,895,361	2,273,320	2,151,411	2,017,270	2,069,796	1,827,379	2,259,687
Transfer Fee & Auditor Surplus	33,067	12,900	20	45,947	11,315	3,769	53,493
Rainy Day	15,571	-	-	15,571	-	-	15,571
Recorders Perpetuation	71,958	59,203	14,206	116,955	48,514	25,095	140,374
Sex & Violent Offender Admin	3,175	1,125	790	3,510	1,080	214	4,376
Public Defender Services Fund	7,022	200	-	7,222	464	-	7,686
Surplus Tax	122,637	36,468	22,798	136,307	41,922	84,698	93,531
Surveyor Corner Perpetuation	42,150	19,450	3,237	58,363	16,120	43,122	31,361
Tax Sale Fees/Costs	6,698	8,148	8,699	6,147	11,840	8,232	9,755
Tax Sale Redemption	43,676	125,611	84,535	84,752	33,979	203,216	(84,485)
Tax Sale Surplus	353,849	238,931	323,970	268,810	105,022	85,409	288,423
Un-safe Building Fund	31,427	7,550	50	38,927	14,050	16,825	36,152
Guardian Ad Litem	41,794	13,959	25,747	30,006	14,441	29,206	15,241
Co. Elected Officials Training	14,580	4,242	-	18,822	3,224	1,598	20,448

TIPTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
E-911	141,984	267,016	213,533	195,467	282,209	294,464	183,212
Adult Probation Service	228,718	42,171	24,563	246,326	40,969	22,135	265,160
Juvenile Probation	3,484	870	784	3,570	758	2,235	2,093
County User Fees	245,230	38,554	16,793	266,991	30,181	12,902	284,270
Drain Reconstruction	45,148	7,757	4,704	48,201	34,633	28,839	53,995
Drain Maintenance	2,126,087	676,074	637,354	2,164,807	932,107	523,388	2,573,526
Sheriff's Sale Fees/Costs	12,356	1,713	-	14,069	1,330	-	15,399
Drug Dog	1,187	-	-	1,187	-	-	1,187
Back to School	2,763	10,000	8,688	4,075	7,120	6,720	4,475
2008 TIF Sinking Fund	-	2,035,235	2,035,235	-	1,450,716	1,450,716	-
Debt Service	1,266	-	-	1,266	-	-	1,266
Self Insurance	520,230	1,261,103	645,705	1,135,628	762,531	1,964,929	(66,770)
Health Insurance Reserve	-	-	-	-	1,009,964	366,113	643,851
2008 ED REV PROJ OLD CONST 377	4,000	-	-	4,000	-	-	4,000
New Payroll Clearing	-	1,385,026	1,385,026	-	1,411,834	1,411,834	-
Sheriff's Pension Trust Fund	71,395	4,941	-	76,336	5,687	-	82,023
Tax Distribution	1,958	22,592,464	22,594,200	222	25,076,830	25,075,332	1,720
County Wheel Surtax Fund	2,084	88,578	88,247	2,415	88,796	88,422	2,789
Tipton County Surtax Fund	62,750	477,964	477,966	62,748	466,636	466,636	62,748
Commercial Vehicle CVET	-	112,881	112,551	330	116,686	116,686	330
Financial Institution Tax	-	242,031	240,835	1,196	273,497	273,497	1,196
Local Income Tax - Property Ta	31,385	768,122	764,930	34,577	757,274	781,921	9,930
State Fines & Forfeitures	90	1,286	1,221	155	624	704	75
Infraction Judgements	-	27,375	27,375	-	22,861	18,599	4,262
Special Death Benefits	-	10	10	-	20	15	5
Sales Disclosure - State	405	4,110	4,265	250	4,450	3,480	1,220
Coroner Continuing Educ	95	2,794	2,396	493	1,888	1,885	496
Mortgage Fee Fund	103	2,598	2,310	391	1,908	1,880	419
Sex & Violent Offender State	-	125	125	-	120	80	40
Education Plate Fee	19	75	94	-	94	94	-
Riverboat Wagering Tax	-	94,292	94,292	-	86,480	60,906	25,574
LIT Certified Shares	-	5,745,555	5,745,555	-	5,664,411	5,664,411	-
LIT Public Safety	-	499,280	499,280	-	492,228	492,228	-
LIT Economic Development	-	1,436,389	1,436,389	-	1,416,103	1,416,103	-
County IV-D Incentive	54,055	5,321	3,250	56,126	4,367	3,250	57,243
Prosecutor Incentive IV-D	89,731	8,010	2,475	95,266	6,569	1,950	99,885
Clerk Incentive IV-D	64,665	5,321	7,961	62,025	8,218	6,131	64,112
MVH Restricted	399,378	1,464,286	757,725	1,105,939	1,380,626	1,185,617	1,300,948
Reassessment	196,099	33,952	72,578	157,473	166,270	131,468	192,275
LOIT Special Distrib SEA 67	66,305	-	-	66,305	-	-	66,305
Dog Control	150	-	-	150	-	-	150
2008 EDIT REVENUE BOND SINKING	-	91,638	91,638	-	93,263	93,263	-
Drug Awareness	174	-	-	174	-	-	174

TIPTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Health Maintenance	66,678	33,139	33,951	65,866	33,139	33,139	65,866
SubDiv Control Ord	2,750	-	-	2,750	-	-	2,750
Indigent Substance Abuse	1,425	-	-	1,425	-	-	1,425
Sheriff Flower	4	-	-	4	-	-	4
Trust Grant	34,575	15,112	8,193	41,494	15,056	10,704	45,846
Combat Range	39	-	-	39	-	-	39
Big Bond Trust	2,407	-	-	2,407	-	-	2,407
TIF US31 & SR28 Area 1 001	1,405,206	1,409,506	2,016,886	797,826	1,471,607	1,462,141	807,292
Adult Offender Interstate Comp	262	-	-	262	-	-	262
Tax Certificate Sale	2,071	-	-	2,071	-	-	2,071
State Drunk Driving	350	-	-	350	-	-	350
Surveyor Inspection Fee Fund	308	5,400	945	4,763	-	3,090	1,673
Law Enforcement Seizure Fund	1,692	-	-	1,692	-	-	1,692
Road Maintenance Fund	76,473	8,497	-	84,970	8,497	-	93,467
CPR Training Site	1,225	3,996	2,673	2,548	3,110	2,985	2,673
TIF US31 & SR28 East #1	649	-	-	649	-	-	649
TIF US31 & SR28 West #2	-	636	-	636	65,453	-	66,089
Allocation Fund 28/31W	-	79,858	76,659	3,199	-	39,334	(36,135)
Ineligible Homestead	37,994	-	11,594	26,400	-	920	25,480
FY18 Foundation	3	-	-	3	-	-	3
Operation Pullover 2005-2011	(1,599)	10,953	9,012	342	4,959	3,589	1,712
HAVA	5,000	-	-	5,000	-	-	5,000
CARES Provider Relief Fund	490,809	-	490,809	-	-	-	-
American Rescue Plan (ARP)	-	1,471,161	-	1,471,161	1,484,223	300,000	2,655,384
Tobacco Prevention Grant Fund	2,720	-	1,000	1,720	-	947	773
Women's Health Education	53	-	-	53	-	-	53
COVID-19 Testing Site	96,087	-	23,450	72,637	100,000	3,803	168,834
COVID-19 Vaccine Grant	-	6,403	6,403	-	-	-	-
Emergency Preparedness:TCHD	36,036	13,949	13,994	35,991	14,689	14,380	36,300
Community Corrections-Grant	303,940	292,254	347,415	248,779	40,083	124,058	164,804
Ruth Jordan	2,015	615	500	2,130	550	100	2,580
IJC Pretrial	39,137	18,752	23,603	34,286	28,353	20,118	42,521
INDOT Com. Crossing Grant 525N	64,852	-	-	64,852	-	-	64,852
Adult Guardianship VASIA	93,119	40,000	90,680	42,439	50,000	54,880	37,559
Opioid Grant	60,000	-	-	60,000	-	-	60,000
Pretrial Service Grant	-	-	-	-	46,356	46,316	40
CAGIT Sp. Leg.-Justice Center	2,818,935	1,542,360	1,491,458	2,869,837	1,514,548	1,481,025	2,903,360
Totals	<u>\$ 21,082,996</u>	<u>\$ 61,819,985</u>	<u>\$ 57,832,909</u>	<u>\$ 25,070,072</u>	<u>\$ 64,497,668</u>	<u>\$ 62,739,086</u>	<u>\$ 26,828,654</u>

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

TIPTON 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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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.

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

TIPTON 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, the following: 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. 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.

TIPTON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

B. 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. The Allocation Fund 28/31W had a negative cash balance of \$36,135 at December 31, 2022, due to overpayment of the bond. The Tax Sax Redemption fund had a negative cash balance of \$84,485 at December 31, 2022, due to disbursements from the fund exceeding receipts into the fund.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

<u>Fund</u>	<u>Balance as of December 31, 2020</u>	<u>New Fund</u>	<u>Prior Period Adjustments</u>	<u>Balance as of January 1, 2021</u>
Drain Maintenance	\$ 4,232,708		\$ (2,106,621)	\$ 2,126,087
		Self Insurance	520,230	520,230

Note 9. Holding Corporation

The County entered into a capital lease with the Tipton County, Indiana Jail 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 years 2021 and 2022 totaled \$1,162,000 and \$1,162,000, respectively.

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Subsequent Events

The County agreed to take over maintenance (except ice treatment and snow plowing) of a portion of Indiana State Road 28 and received a sum of \$4,441,125 in February 2023 from the Indiana Department of Transportation to offset these costs. The County established a Highway Non-Reverting Fund to account for this money.

Note 11. Combined Funds

Funds related to the Child Protection Team fund were reported individually in the prior financial statement, but were combined into the General fund for the current financial statement. Funds related to Statewide 911 fund were reported individually in the prior financial statement but were combined into the E-911 fund for the current financial statement.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Jail Commissary Report	Clerk's Trust	Clerk's ISETS	General	Accident Report	Economic Develop Income Tax
Cash and investments - beginning	\$ 756,436	\$ 68,422	\$ 51,243	\$ 233	\$ 3,967,224	\$ 10,862	\$ 975,459
Receipts:							
Taxes	1,136,813	-	-	-	5,974,734	-	807,563
Licenses and permits	-	-	-	-	58,304	-	-
Intergovernmental receipts	-	-	-	-	1,070,249	-	-
Charges for services	-	211,098	-	-	73,912	2,950	-
Fines and forfeits	-	-	996,313	148,117	44,275	-	-
Other receipts	-	-	-	-	811,817	-	-
Total receipts	1,136,813	211,098	996,313	148,117	8,033,291	2,950	807,563
Disbursements:							
Personal services	-	-	-	-	4,623,412	-	-
Supplies	-	-	-	-	220,569	-	-
Other services and charges	-	-	-	-	1,896,989	2,052	351,198
Debt service - principal and interest	-	-	-	-	-	-	93,638
Capital outlay	-	-	-	-	194,558	-	338,767
Other disbursements	756,436	196,636	912,118	147,857	128,612	-	-
Total disbursements	756,436	196,636	912,118	147,857	7,064,140	2,052	783,603
Excess (deficiency) of receipts over disbursements	380,377	14,462	84,195	260	969,151	898	23,960
Cash and investments - ending	\$ 1,136,813	\$ 82,884	\$ 135,438	\$ 493	\$ 4,936,375	\$ 11,760	\$ 999,419

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Special Purpose	City/Town Court Cost	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin
Cash and investments - beginning	\$ 900	\$ 24,823	\$ 38,953	\$ 39,257	\$ 1,299	\$ 8,493	\$ 27,854
Receipts:							
Taxes	1,536,245	-	-	-	-	42,070	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,525	9,059	83,016	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,536,245	4,525	9,059	83,016	-	42,070	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	457	-	-	-
Other services and charges	1,536,245	-	1,117	28,704	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	142	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,536,245	-	1,117	29,303	-	-	-
Excess (deficiency) of receipts over disbursements	-	4,525	7,942	53,713	-	42,070	-
Cash and investments - ending	\$ 900	\$ 29,348	\$ 46,895	\$ 92,970	\$ 1,299	\$ 50,563	\$ 27,854

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure - County	Cumulative Bridge	Cumulative Capital Development	ATOD - Drug Free Community	Electronic MAP	LEPC	Extradition
Cash and investments - beginning	\$ 35,360	\$ 822,453	\$ 280,321	\$ 70,094	\$ 631	\$ 14,241	\$ 3,463
Receipts:							
Taxes	-	275,389	131,476	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,673	14,644	-	-	3,821	-
Charges for services	4,470	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,376	-	-	-
Other receipts	-	33,816	-	-	-	-	-
Total receipts	4,470	339,878	146,120	17,376	-	3,821	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	43,819	-	18,369	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	108,634	-	-	-	666	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	152,453	-	18,369	-	666	-
Excess (deficiency) of receipts over disbursements	4,470	187,425	146,120	(993)	-	3,155	-
Cash and investments - ending	\$ 39,830	\$ 1,009,878	\$ 426,441	\$ 69,101	\$ 631	\$ 17,396	\$ 3,463

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share
Cash and investments - beginning	\$ 12,811	\$ 473,681	\$ 69,704	\$ 6,811	\$ 87	\$ 434,603	\$ 139,744
Receipts:							
Taxes	-	-	131,476	-	-	-	499,280
Licenses and permits	-	250	32,682	-	-	-	-
Intergovernmental receipts	-	-	14,644	-	-	289,555	6,000
Charges for services	7,190	55	14,689	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,318	72,414	3,892	-	8,841	-
Total receipts	7,190	16,623	265,905	3,892	-	298,396	505,280
Disbursements:							
Personal services	-	-	136,631	-	-	-	505,289
Supplies	-	-	16,421	-	-	210,006	-
Other services and charges	3,587	-	3,778	6,811	87	9,000	6,024
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,750	-	-	-	44,789
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,587	-	161,580	6,811	87	219,006	556,102
Excess (deficiency) of receipts over disbursements	3,603	16,623	104,325	(2,919)	(87)	79,390	(50,822)
Cash and investments - ending	\$ 16,414	\$ 490,304	\$ 174,029	\$ 3,892	\$ -	\$ 513,993	\$ 88,922

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Corrections	Highway	Transfer Fee & Auditor Surplus	Rainy Day	Recorders Perpetuation	Sex & Violent Offender Admin	Public Defender Services Fund
Cash and investments - beginning	\$ 46,060	\$ 1,895,361	\$ 33,067	\$ 15,571	\$ 71,958	\$ 3,175	\$ 7,022
Receipts:							
Taxes	-	-	110	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,359	2,268,688	-	-	-	-	-
Charges for services	-	-	12,790	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,125	200
Other receipts	-	4,632	-	-	59,203	-	-
Total receipts	11,359	2,273,320	12,900	-	59,203	1,125	200
Disbursements:							
Personal services	-	892,682	-	-	-	-	-
Supplies	-	981,783	-	-	-	-	-
Other services and charges	-	106,741	20	-	14,206	790	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	170,205	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,151,411	20	-	14,206	790	-
Excess (deficiency) of receipts over disbursements	11,359	121,909	12,880	-	44,997	335	200
Cash and investments - ending	\$ 57,419	\$ 2,017,270	\$ 45,947	\$ 15,571	\$ 116,955	\$ 3,510	\$ 7,222

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees/Costs	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem
Cash and investments - beginning	\$ 122,637	\$ 42,150	\$ 6,698	\$ 43,676	\$ 353,849	\$ 31,427	\$ 41,794
Receipts:							
Taxes	36,318	-	-	-	-	-	-
Licenses and permits	150	-	-	-	-	7,550	-
Intergovernmental receipts	-	-	-	-	-	-	13,959
Charges for services	-	-	8,148	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,450	-	125,611	238,931	-	-
Total receipts	36,468	19,450	8,148	125,611	238,931	7,550	13,959
Disbursements:							
Personal services	-	-	-	-	-	-	18,750
Supplies	-	1,742	-	-	-	-	-
Other services and charges	22,798	-	8,699	84,535	323,970	50	6,997
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,495	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,798	3,237	8,699	84,535	323,970	50	25,747
Excess (deficiency) of receipts over disbursements	13,670	16,213	(551)	41,076	(85,039)	7,500	(11,788)
Cash and investments - ending	\$ 136,307	\$ 58,363	\$ 6,147	\$ 84,752	\$ 268,810	\$ 38,927	\$ 30,006

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Co. Elected Officials Training	E-911	Adult Probation Service	Juvenile Probation	County User Fees	Drain Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 14,580	\$ 141,984	\$ 228,718	\$ 3,484	\$ 245,230	\$ 45,148	\$ 2,126,087
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	266,351	-	-	-	-	-
Fines and forfeits	-	-	42,171	870	38,554	-	-
Other receipts	4,242	665	-	-	-	7,757	676,074
Total receipts	4,242	267,016	42,171	870	38,554	7,757	676,074
Disbursements:							
Personal services	-	101,114	18,600	-	-	-	-
Supplies	-	-	393	-	1,392	4,704	637,354
Other services and charges	-	77,420	1,452	784	13,368	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	34,999	4,118	-	2,033	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	213,533	24,563	784	16,793	4,704	637,354
Excess (deficiency) of receipts over disbursements	4,242	53,483	17,608	86	21,761	3,053	38,720
Cash and investments - ending	\$ 18,822	\$ 195,467	\$ 246,326	\$ 3,570	\$ 266,991	\$ 48,201	\$ 2,164,807

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund	Debt Service	Self Insurance	Health Insurance Reserve
Cash and investments - beginning	\$ 12,356	\$ 1,187	\$ 2,763	\$ -	\$ 1,266	\$ 520,230	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,713	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	10,000	2,035,235	-	1,261,103	-
Total receipts	1,713	-	10,000	2,035,235	-	1,261,103	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	8,688	-	-	-	-
Debt service - principal and interest	-	-	-	2,035,235	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	645,705	-
Total disbursements	-	-	8,688	2,035,235	-	645,705	-
Excess (deficiency) of receipts over disbursements	1,713	-	1,312	-	-	615,398	-
Cash and investments - ending	\$ 14,069	\$ 1,187	\$ 4,075	\$ -	\$ 1,266	\$ 1,135,628	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2008 ED REV PROJ OLD CONST 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET
Cash and investments - beginning	\$ 4,000	\$ -	\$ 71,395	\$ 1,958	\$ 2,084	\$ 62,750	\$ -
Receipts:							
Taxes	-	113,081	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	87,980	477,964	112,881
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,941	-	-	-	-
Other receipts	-	1,271,945	-	22,592,464	598	-	-
Total receipts	-	1,385,026	4,941	22,592,464	88,578	477,964	112,881
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	22,594,200	88,247	477,966	112,551
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,385,026	-	-	-	-	-
Total disbursements	-	1,385,026	-	22,594,200	88,247	477,966	112,551
Excess (deficiency) of receipts over disbursements	-	-	4,941	(1,736)	331	(2)	330
Cash and investments - ending	\$ 4,000	\$ -	\$ 76,336	\$ 222	\$ 2,415	\$ 62,748	\$ 330

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Financial Institution Tax	Local Income Tax - Property Ta	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure - State	Coroner Continuing Educ
Cash and investments - beginning	\$ -	\$ 31,385	\$ 90	\$ -	\$ -	\$ 405	\$ 95
Receipts:							
Taxes	-	768,122	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	125
Intergovernmental receipts	242,031	-	-	-	-	-	-
Charges for services	-	-	-	-	10	4,110	2,669
Fines and forfeits	-	-	1,286	27,375	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	242,031	768,122	1,286	27,375	10	4,110	2,794
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	240,835	764,930	1,221	27,375	10	4,265	2,396
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	240,835	764,930	1,221	27,375	10	4,265	2,396
Excess (deficiency) of receipts over disbursements	<u>1,196</u>	<u>3,192</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>(155)</u>	<u>398</u>
Cash and investments - ending	<u>\$ 1,196</u>	<u>\$ 34,577</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 493</u>

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mortgage Fee Fund	Sex & Violent Offender State	Education Plate Fee	Riverboat Wagering Tax	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 103	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	5,745,555	499,280	1,436,389
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	75	94,292	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	125	-	-	-	-	-
Other receipts	2,598	-	-	-	-	-	-
Total receipts	2,598	125	75	94,292	5,745,555	499,280	1,436,389
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,310	125	94	94,292	-	499,280	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,745,555	-	1,436,389
Total disbursements	2,310	125	94	94,292	5,745,555	499,280	1,436,389
Excess (deficiency) of receipts over disbursements	288	-	(19)	-	-	-	-
Cash and investments - ending	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D	MVH Restricted	Reassessment	LOIT Special Distrib SEA 67	Dog Control
Cash and investments - beginning	\$ 54,055	\$ 89,731	\$ 64,665	\$ 399,378	\$ 196,099	\$ 66,305	\$ 150
Receipts:							
Taxes	-	-	-	-	26,333	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,321	8,010	5,321	1,464,286	7,619	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	5,321	8,010	5,321	1,464,286	33,952	-	-
Disbursements:							
Personal services	-	-	-	208,121	698	-	-
Supplies	-	-	-	546,998	-	-	-
Other services and charges	3,250	2,475	7,961	2,606	71,880	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,250	2,475	7,961	757,725	72,578	-	-
Excess (deficiency) of receipts over disbursements	2,071	5,535	(2,640)	706,561	(38,626)	-	-
Cash and investments - ending	\$ 56,126	\$ 95,266	\$ 62,025	\$ 1,105,939	\$ 157,473	\$ 66,305	\$ 150

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2008 EDIT REVENUE BOND SINKING	Drug Awareness	Health Maintenance	SubDiv Control Ord	Indigent Substance Abuse	Sheriff Flower	Trust Grant
Cash and investments - beginning	\$ -	\$ 174	\$ 66,678	\$ 2,750	\$ 1,425	\$ 4	\$ 34,575
Receipts:							
Taxes	91,638	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	-	-	-	15,112
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	91,638	-	33,139	-	-	-	15,112
Disbursements:							
Personal services	-	-	33,951	-	-	-	-
Supplies	-	-	-	-	-	-	6,533
Other services and charges	-	-	-	-	-	-	1,660
Debt service - principal and interest	91,638	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	91,638	-	33,951	-	-	-	8,193
Excess (deficiency) of receipts over disbursements	-	-	(812)	-	-	-	6,919
Cash and investments - ending	\$ -	\$ 174	\$ 65,866	\$ 2,750	\$ 1,425	\$ 4	\$ 41,494

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Combat Range	Big Bond Trust	TIF US31 & SR28 Area 1 001	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund
Cash and investments - beginning	\$ 39	\$ 2,407	\$ 1,405,206	\$ 262	\$ 2,071	\$ 350	\$ 308
Receipts:							
Taxes	-	-	1,409,506	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,400
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1,409,506	-	-	-	5,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,016,886	-	-	-	945
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,016,886	-	-	-	945
Excess (deficiency) of receipts over disbursements	-	-	(607,380)	-	-	-	4,455
Cash and investments - ending	\$ 39	\$ 2,407	\$ 797,826	\$ 262	\$ 2,071	\$ 350	\$ 4,763

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Law Enforcement Seizure Fund	Road Maintenance Fund	CPR Training Site	TIF US31 & SR28 East #1	TIF US31 & SR28 West #2	Allocation Fund 28/31W	Ineligible Homestead
Cash and investments - beginning	\$ 1,692	\$ 76,473	\$ 1,225	\$ 649	\$ -	\$ -	\$ 37,994
Receipts:							
Taxes	-	-	-	-	636	79,858	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	20	-	-	-	-
Other receipts	-	8,497	3,976	-	-	-	-
Total receipts	-	8,497	3,996	-	636	79,858	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,673	-	-	7,926	905
Debt service - principal and interest	-	-	-	-	-	68,733	-
Capital outlay	-	-	-	-	-	-	10,689
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,673	-	-	76,659	11,594
Excess (deficiency) of receipts over disbursements	-	8,497	1,323	-	636	3,199	(11,594)
Cash and investments - ending	\$ 1,692	\$ 84,970	\$ 2,548	\$ 649	\$ 636	\$ 3,199	\$ 26,400

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FY18 Foundation	Operation Pullover 2005-2011	HAVA	CARES Provider Relief Fund	American Rescue Plan (ARP)	Tobacco Prevention Grant Fund	Women's Health Education
Cash and investments - beginning	\$ 3	\$ (1,599)	\$ 5,000	\$ 490,809	\$ -	\$ 2,720	\$ 53
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,953	-	-	1,471,161	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	10,953	-	-	1,471,161	-	-
Disbursements:							
Personal services	-	9,012	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	490,809	-	1,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	9,012	-	490,809	-	1,000	-
Excess (deficiency) of receipts over disbursements	-	1,941	-	(490,809)	1,471,161	(1,000)	-
Cash and investments - ending	\$ 3	\$ 342	\$ 5,000	\$ -	\$ 1,471,161	\$ 1,720	\$ 53

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID-19 Testing Site	COVID-19 Vaccine Grant	Emergency Preparedness:TCHD	Community Corrections-Grant	Ruth Jordan	IJC Pretrial
Cash and investments - beginning	\$ 96,087	\$ -	\$ 36,036	\$ 303,940	\$ 2,015	\$ 39,137
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,403	13,949	292,254	-	18,752
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	615	-
Total receipts	-	6,403	13,949	292,254	615	18,752
Disbursements:						
Personal services	-	-	13,994	137,373	-	7,103
Supplies	-	-	-	5,821	-	-
Other services and charges	23,450	6,403	-	204,221	500	16,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	23,450	6,403	13,994	347,415	500	23,603
Excess (deficiency) of receipts over disbursements	(23,450)	-	(45)	(55,161)	115	(4,851)
Cash and investments - ending	\$ 72,637	\$ -	\$ 35,991	\$ 248,779	\$ 2,130	\$ 34,286

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	INDOT Com. Crossing Grant 525N	Adult Guardianship VASIA	Opioid Grant	Pretrial Service Grant	CAGIT Sp. Leg.-Justice Center	Totals
Cash and investments - beginning	\$ 64,852	\$ 93,119	\$ 60,000	\$ -	\$ 2,818,935	\$ 21,082,996
Receipts:						
Taxes	-	-	-	-	1,536,245	22,278,117
Licenses and permits	-	-	-	-	-	99,061
Intergovernmental receipts	-	40,000	-	-	5,000	8,136,095
Charges for services	-	-	-	-	-	615,555
Fines and forfeits	-	-	-	-	-	1,419,348
Other receipts	-	-	-	-	1,115	29,271,809
Total receipts	-	40,000	-	-	1,542,360	61,819,985
Disbursements:						
Personal services	-	-	-	-	52,519	6,759,249
Supplies	-	-	-	-	-	2,634,173
Other services and charges	-	90,680	-	-	275,313	32,716,438
Debt service - principal and interest	-	-	-	-	1,162,000	3,451,244
Capital outlay	-	-	-	-	1,626	917,471
Other disbursements	-	-	-	-	-	11,354,334
Total disbursements	-	90,680	-	-	1,491,458	57,832,909
Excess (deficiency) of receipts over disbursements	-	(50,680)	-	-	50,902	3,987,076
Cash and investments - ending	\$ 64,852	\$ 42,439	\$ 60,000	\$ -	\$ 2,869,837	\$ 25,070,072

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Jail Commissary Report	Clerk's Trust	Clerk's ISETS	General	Accident Report	Economic Develop Income Tax
Cash and investments - beginning	\$ 1,136,813	\$ 82,884	\$ 135,438	\$ 493	\$ 4,936,375	\$ 11,760	\$ 999,419
Receipts:							
Taxes	582,068	-	-	-	6,463,194	-	800,724
Licenses and permits	-	-	-	-	47,298	-	-
Intergovernmental receipts	-	-	-	-	361,683	-	-
Charges for services	-	204,759	-	-	64,962	2,968	-
Fines and forfeits	-	-	1,448,518	156,049	38,362	-	-
Other receipts	-	-	-	-	1,657,129	-	5,247
Total receipts	582,068	204,759	1,448,518	156,049	8,632,628	2,968	805,971
Disbursements:							
Personal services	-	-	-	-	5,197,851	-	-
Supplies	-	-	-	-	415,358	-	35,000
Other services and charges	-	-	-	-	2,064,783	41	211,153
Debt service - principal and interest	-	-	-	-	-	-	95,263
Capital outlay	-	-	-	-	152,864	-	282,465
Other disbursements	1,136,813	197,159	1,396,938	155,538	133,876	-	-
Total disbursements	1,136,813	197,159	1,396,938	155,538	7,964,732	41	623,881
Excess (deficiency) of receipts over disbursements	(554,745)	7,600	51,580	511	667,896	2,927	182,090
Cash and investments - ending	\$ 582,068	\$ 90,484	\$ 187,018	\$ 1,004	\$ 5,604,271	\$ 14,687	\$ 1,181,509

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Special Purpose	City/Town Court Cost	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin
Cash and investments - beginning	\$ 900	\$ 29,348	\$ 46,895	\$ 92,970	\$ 1,299	\$ 50,563	\$ 27,854
Receipts:							
Taxes	1,514,548	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,750	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,996	8,359	69,215	-	-	-
Other receipts	-	-	-	-	-	42,070	-
Total receipts	1,514,548	3,996	8,359	69,215	2,750	42,070	-
Disbursements:							
Personal services	-	-	-	1,077	-	-	-
Supplies	-	-	-	841	-	-	-
Other services and charges	1,514,548	-	220	42,198	2,683	84,139	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,968	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,514,548	-	220	46,084	2,683	84,139	-
Excess (deficiency) of receipts over disbursements	-	3,996	8,139	23,131	67	(42,069)	-
Cash and investments - ending	\$ 900	\$ 33,344	\$ 55,034	\$ 116,101	\$ 1,366	\$ 8,494	\$ 27,854

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - County	Cumulative Bridge	Cumulative Capital Development	ATOD - Drug Free Community	Electronic MAP	LEPC	Extradition
Cash and investments - beginning	\$ 39,830	\$ 1,009,878	\$ 426,441	\$ 69,101	\$ 631	\$ 17,396	\$ 3,463
Receipts:							
Taxes	-	314,801	172,633	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,854	8,694	-	-	-	-
Charges for services	4,450	-	-	-	-	-	-
Fines and forfeits	-	-	-	12,857	-	-	-
Other receipts	-	18,335	-	-	-	-	-
Total receipts	4,450	348,990	181,327	12,857	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	182,895	-	-	3,860	-
Other services and charges	-	-	-	18,107	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	55,230	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	55,230	182,895	18,107	-	3,860	-
Excess (deficiency) of receipts over disbursements	4,450	293,760	(1,568)	(5,250)	-	(3,860)	-
Cash and investments - ending	\$ 44,280	\$ 1,303,638	\$ 424,873	\$ 63,851	\$ 631	\$ 13,536	\$ 3,463

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Firearms Training	General Drain Improvement	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share
Cash and investments - beginning	\$ 16,414	\$ 490,304	\$ 174,029	\$ 3,892	\$ -	\$ 513,993	\$ 88,922
Receipts:							
Taxes	-	-	198,020	-	-	-	492,228
Licenses and permits	-	-	31,725	-	-	-	-
Intergovernmental receipts	19,540	-	9,973	-	-	299,031	15,000
Charges for services	-	-	10,674	-	-	-	-
Fines and forfeits	-	-	950	-	-	-	-
Other receipts	-	15,391	3,232	3,224	-	4,870	8,280
Total receipts	19,540	15,391	254,574	3,224	-	303,901	515,508
Disbursements:							
Personal services	-	-	195,359	-	-	-	462,033
Supplies	-	223,805	14,110	-	-	496,315	-
Other services and charges	9,316	-	13,246	-	-	-	11,018
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,119	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,316	223,805	225,834	-	-	496,315	473,051
Excess (deficiency) of receipts over disbursements	10,224	(208,414)	28,740	3,224	-	(192,414)	42,457
Cash and investments - ending	\$ 26,638	\$ 281,890	\$ 202,769	\$ 7,116	\$ -	\$ 321,579	\$ 131,379

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Corrections	Highway	Transfer Fee & Auditor Surplus	Rainy Day	Recorders Perpetuation	Sex & Violent Offender Admin	Public Defender Services Fund
Cash and investments - beginning	\$ 57,419	\$ 2,017,270	\$ 45,947	\$ 15,571	\$ 116,955	\$ 3,510	\$ 7,222
Receipts:							
Taxes	-	14,706	65	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,359	1,996,463	-	-	-	-	-
Charges for services	-	-	11,240	-	10	-	-
Fines and forfeits	-	-	10	-	-	1,080	464
Other receipts	-	58,627	-	-	48,504	-	-
Total receipts	11,359	2,069,796	11,315	-	48,514	1,080	464
Disbursements:							
Personal services	-	943,454	-	-	-	-	-
Supplies	-	490,092	-	-	154	-	-
Other services and charges	-	107,948	20	-	24,941	214	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	28,772	285,885	3,749	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	28,772	1,827,379	3,769	-	25,095	214	-
Excess (deficiency) of receipts over disbursements	(17,413)	242,417	7,546	-	23,419	866	464
Cash and investments - ending	\$ 40,006	\$ 2,259,687	\$ 53,493	\$ 15,571	\$ 140,374	\$ 4,376	\$ 7,686

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees/Costs	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem
Cash and investments - beginning	\$ 136,307	\$ 58,363	\$ 6,147	\$ 84,752	\$ 268,810	\$ 38,927	\$ 30,006
Receipts:							
Taxes	35,020	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	5,650	-
Intergovernmental receipts	-	-	-	-	-	-	14,441
Charges for services	-	-	11,840	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,902	16,120	-	33,979	105,022	8,400	-
Total receipts	41,922	16,120	11,840	33,979	105,022	14,050	14,441
Disbursements:							
Personal services	-	-	-	-	-	-	17,500
Supplies	-	2,185	-	-	-	-	-
Other services and charges	84,698	-	8,232	203,216	85,409	16,825	11,706
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	40,937	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	84,698	43,122	8,232	203,216	85,409	16,825	29,206
Excess (deficiency) of receipts over disbursements	(42,776)	(27,002)	3,608	(169,237)	19,613	(2,775)	(14,765)
Cash and investments - ending	\$ 93,531	\$ 31,361	\$ 9,755	\$ (84,485)	\$ 288,423	\$ 36,152	\$ 15,241

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co. Elected Officials Training	E-911	Adult Probation Service	Juvenile Probation	County User Fees	Drain Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 18,822	\$ 195,467	\$ 246,326	\$ 3,570	\$ 266,991	\$ 48,201	\$ 2,164,807
Receipts:							
Taxes	297	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	264,877	-	-	4	-	-
Fines and forfeits	-	-	40,969	758	30,153	-	-
Other receipts	2,927	17,332	-	-	24	34,633	932,107
Total receipts	3,224	282,209	40,969	758	30,181	34,633	932,107
Disbursements:							
Personal services	-	172,835	18,600	-	-	-	-
Supplies	-	248	899	-	1,666	28,839	523,388
Other services and charges	1,598	112,884	1,960	2,235	10,053	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	8,497	676	-	1,183	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,598	294,464	22,135	2,235	12,902	28,839	523,388
Excess (deficiency) of receipts over disbursements	1,626	(12,255)	18,834	(1,477)	17,279	5,794	408,719
Cash and investments - ending	\$ 20,448	\$ 183,212	\$ 265,160	\$ 2,093	\$ 284,270	\$ 53,995	\$ 2,573,526

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund	Debt Service	Self Insurance	Health Insurance Reserve
Cash and investments - beginning	\$ 14,069	\$ 1,187	\$ 4,075	\$ -	\$ 1,266	\$ 1,135,628	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,330	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,450,716	-	-	-
Other receipts	-	-	7,120	-	-	762,531	1,009,964
Total receipts	1,330	-	7,120	1,450,716	-	762,531	1,009,964
Disbursements:							
Personal services	-	-	-	-	-	-	366,113
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	6,720	-	-	-	-
Debt service - principal and interest	-	-	-	1,450,716	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,964,929	-
Total disbursements	-	-	6,720	1,450,716	-	1,964,929	366,113
Excess (deficiency) of receipts over disbursements	1,330	-	400	-	-	(1,202,398)	643,851
Cash and investments - ending	\$ 15,399	\$ 1,187	\$ 4,475	\$ -	\$ 1,266	\$ (66,770)	\$ 643,851

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2008 ED REV PROJ OLD CONST 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET
Cash and investments - beginning	\$ 4,000	\$ -	\$ 76,336	\$ 222	\$ 2,415	\$ 62,748	\$ 330
Receipts:							
Taxes	-	124,154	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	88,796	466,636	116,686
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	5,687	-	-	-	-
Other receipts	-	1,287,680	-	25,076,830	-	-	-
Total receipts	-	1,411,834	5,687	25,076,830	88,796	466,636	116,686
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	25,075,332	88,422	466,636	116,686
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,411,834	-	-	-	-	-
Total disbursements	-	1,411,834	-	25,075,332	88,422	466,636	116,686
Excess (deficiency) of receipts over disbursements	-	-	5,687	1,498	374	-	-
Cash and investments - ending	\$ 4,000	\$ -	\$ 82,023	\$ 1,720	\$ 2,789	\$ 62,748	\$ 330

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	Local Income Tax - Property Ta	State Fines & Foreitures	Infraction Judgements	Special Death Benefits	Sales Disclosure - State	Coroner Continuing Educ
Cash and investments - beginning	\$ 1,196	\$ 34,577	\$ 155	\$ -	\$ -	\$ 250	\$ 493
Receipts:							
Taxes	-	757,274	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	273,497	-	-	-	-	-	-
Charges for services	-	-	-	-	20	4,450	1,861
Fines and forfeits	-	-	624	22,861	-	-	27
Other receipts	-	-	-	-	-	-	-
Total receipts	273,497	757,274	624	22,861	20	4,450	1,888
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	273,497	781,921	704	18,599	15	3,480	1,885
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	273,497	781,921	704	18,599	15	3,480	1,885
Excess (deficiency) of receipts over disbursements	-	(24,647)	(80)	4,262	5	970	3
Cash and investments - ending	\$ 1,196	\$ 9,930	\$ 75	\$ 4,262	\$ 5	\$ 1,220	\$ 496

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mortgage Fee Fund	Sex & Violent Offender State	Education Plate Fee	Riverboat Wagering Tax	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	5,664,411	492,228	1,416,103
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	94	86,480	-	-	-
Charges for services	180	-	-	-	-	-	-
Fines and forfeits	-	120	-	-	-	-	-
Other receipts	1,728	-	-	-	-	-	-
Total receipts	1,908	120	94	86,480	5,664,411	492,228	1,416,103
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,880	80	94	60,906	-	492,228	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,664,411	-	1,416,103
Total disbursements	1,880	80	94	60,906	5,664,411	492,228	1,416,103
Excess (deficiency) of receipts over disbursements	28	40	-	25,574	-	-	-
Cash and investments - ending	\$ 419	\$ 40	\$ -	\$ 25,574	\$ -	\$ -	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D	MVH Restricted	Reassessment	LOIT Special Distrib SEA 67	Dog Control
Cash and investments - beginning	\$ 56,126	\$ 95,266	\$ 62,025	\$ 1,105,939	\$ 157,473	\$ 66,305	\$ 150
Receipts:							
Taxes	-	-	-	-	120,262	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,367	6,569	8,218	1,380,626	3,938	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	42,070	-	-
Total receipts	4,367	6,569	8,218	1,380,626	166,270	-	-
Disbursements:							
Personal services	-	-	-	198,110	2,718	-	-
Supplies	-	-	-	973,557	-	-	-
Other services and charges	3,250	1,950	6,131	13,950	128,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,250	1,950	6,131	1,185,617	131,468	-	-
Excess (deficiency) of receipts over disbursements	1,117	4,619	2,087	195,009	34,802	-	-
Cash and investments - ending	\$ 57,243	\$ 99,885	\$ 64,112	\$ 1,300,948	\$ 192,275	\$ 66,305	\$ 150

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2008 EDIT REVENUE BOND SINKING	Drug Awareness	Health Maintenance	SubDiv Control Ord	Indigent Substance Abuse	Sheriff Flower	Trust Grant
Cash and investments - beginning	\$ -	\$ 174	\$ 65,866	\$ 2,750	\$ 1,425	\$ 4	\$ 41,494
Receipts:							
Taxes	93,263	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	-	-	-	14,708
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	348
Total receipts	93,263	-	33,139	-	-	-	15,056
Disbursements:							
Personal services	-	-	33,139	-	-	-	-
Supplies	-	-	-	-	-	-	9,228
Other services and charges	-	-	-	-	-	-	1,476
Debt service - principal and interest	93,263	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	93,263	-	33,139	-	-	-	10,704
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	4,352
Cash and investments - ending	\$ -	\$ 174	\$ 65,866	\$ 2,750	\$ 1,425	\$ 4	\$ 45,846

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Combat Range	Big Bond Trust	TIF US31 & SR28 Area 1 001	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund
Cash and investments - beginning	\$ 39	\$ 2,407	\$ 797,826	\$ 262	\$ 2,071	\$ 350	\$ 4,763
Receipts:							
Taxes	-	-	1,471,607	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1,471,607	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,462,141	-	-	-	3,090
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	1,462,141	-	-	-	3,090
Excess (deficiency) of receipts over disbursements	-	-	9,466	-	-	-	(3,090)
Cash and investments - ending	\$ 39	\$ 2,407	\$ 807,292	\$ 262	\$ 2,071	\$ 350	\$ 1,673

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Seizure Fund	Road Maintenance Fund	CPR Training Site	TIF US31 & SR28 East #1	TIF US31 & SR28 West #2	Allocation Fund 28/31W	Ineligible Homestead
Cash and investments - beginning	\$ 1,692	\$ 84,970	\$ 2,548	\$ 649	\$ 636	\$ 3,199	\$ 26,400
Receipts:							
Taxes	-	-	-	-	65,453	-	-
Licenses and permits	-	-	10	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,497	3,100	-	-	-	-
Total receipts	-	8,497	3,110	-	65,453	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,985	-	-	-	226
Debt service - principal and interest	-	-	-	-	-	39,334	-
Capital outlay	-	-	-	-	-	-	694
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,985	-	-	39,334	920
Excess (deficiency) of receipts over disbursements	-	8,497	125	-	65,453	(39,334)	(920)
Cash and investments - ending	\$ 1,692	\$ 93,467	\$ 2,673	\$ 649	\$ 66,089	\$ (36,135)	\$ 25,480

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FY18 Foundation	Operation Pullover 2005-2011	HAVA	CARES Provider Relief Fund	American Rescue Plan (ARP)	Tobacco Prevention Grant Fund	Women's Health Education
Cash and investments - beginning	\$ 3	\$ 342	\$ 5,000	\$ -	\$ 1,471,161	\$ 1,720	\$ 53
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,959	-	-	1,471,161	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	13,062	-	-
Total receipts	-	4,959	-	-	1,484,223	-	-
Disbursements:							
Personal services	-	3,589	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	300,000	947	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,589	-	-	300,000	947	-
Excess (deficiency) of receipts over disbursements	-	1,370	-	-	1,184,223	(947)	-
Cash and investments - ending	\$ 3	\$ 1,712	\$ 5,000	\$ -	\$ 2,655,384	\$ 773	\$ 53

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID-19 Testing Site	COVID-19 Vaccine Grant	Emergency Preparedness:TCHD	Community Corrections-Grant	Ruth Jordan	IJC Pretrial
Cash and investments - beginning	\$ 72,637	\$ -	\$ 35,991	\$ 248,779	\$ 2,130	\$ 34,286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	100,000	-	14,689	18,272	-	25,520
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,833
Other receipts	-	-	-	21,811	550	-
Total receipts	100,000	-	14,689	40,083	550	28,353
Disbursements:						
Personal services	-	-	13,939	103,661	-	7,535
Supplies	-	-	-	3,183	-	-
Other services and charges	3,803	-	-	17,214	100	12,583
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	441	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,803	-	14,380	124,058	100	20,118
Excess (deficiency) of receipts over disbursements	96,197	-	309	(83,975)	450	8,235
Cash and investments - ending	\$ 168,834	\$ -	\$ 36,300	\$ 164,804	\$ 2,580	\$ 42,521

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	INDOT Com. Crossing Grant 525N	Adult Guardianship VASIA	Opioid Grant	Pretrial Service Grant	CAGIT Sp. Leg.-Justice Center	Totals
Cash and investments - beginning	\$ 64,852	\$ 42,439	\$ 60,000	\$ -	\$ 2,869,837	\$ 25,070,072
Receipts:						
Taxes	-	-	-	-	1,514,548	22,307,607
Licenses and permits	-	-	-	-	-	84,683
Intergovernmental receipts	-	50,000	-	46,087	-	6,969,230
Charges for services	-	-	-	-	-	583,625
Fines and forfeits	-	-	-	-	-	3,294,608
Other receipts	-	-	-	269	-	31,257,915
Total receipts	-	50,000	-	46,356	1,514,548	64,497,668
Disbursements:						
Personal services	-	-	-	46,316	3,999	7,787,828
Supplies	-	-	-	-	-	3,405,623
Other services and charges	-	54,880	-	-	315,026	34,360,978
Debt service - principal and interest	-	-	-	-	1,162,000	2,840,576
Capital outlay	-	-	-	-	-	866,480
Other disbursements	-	-	-	-	-	13,477,601
Total disbursements	-	54,880	-	46,316	1,481,025	62,739,086
Excess (deficiency) of receipts over disbursements	-	(4,880)	-	40	33,523	1,758,582
Cash and investments - ending	\$ 64,852	\$ 37,559	\$ 60,000	\$ 40	\$ 2,903,360	\$ 26,828,654

(This page intentionally left blank.)

OTHER INFORMATION

TIPTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Encompass FCU #0026	2022 Ford Explorers	\$ 33,083	08/05/22	08/05/26
Encompass FCU #0024	2021 Ford Explorers	44,965	05/06/21	04/12/25
Encompass FCU #0025	2022 Red International	49,281	01/04/22	01/04/26
Tipton County, Indiana Jail Building Corp.	Lease Rental Revenue Bonds, Series 2018 (Jail Project)	<u>1,159,000</u>	08/29/18	01/01/38
Total governmental activities		<u>1,286,329</u>		
Total of annual lease payments		<u>\$ 1,286,329</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Income Tax Revenue Bond 2008	\$ 400,000	\$ 70,000
Revenue bonds	Economic Development Revenue Bond Series 2010	5,529,425	-
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds Series 2018 (Roundabout US31/SR28)	<u>1,534,035</u>	-
Total governmental activities		<u>7,463,460</u>	<u>70,000</u>
Totals		<u>\$ 7,463,460</u>	<u>\$ 70,000</u>

TIPTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 11,025,919
Infrastructure	104,184,117
Buildings	65,437,529
Improvements other than buildings	2,408,100
Machinery, equipment, and vehicles	<u>3,912,223</u>
Total governmental activities	<u>186,967,888</u>
Total capital assets	<u>\$ 186,967,888</u>

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/>.