

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, 2015 to December 31, 2015



FILED
12/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robert Plantenga	01-01-15 to 12-31-18
County Treasurer	Jennifer Weston	01-01-15 to 12-31-20
Clerk of the Circuit Court	Christa Coffey	01-01-15 to 12-31-18
County Sheriff	Barry Richard	01-01-15 to 12-31-18
County Recorder	Shannon Withers	01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas Murtaugh David Byers	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	David Williams	01-01-15 to 12-31-16



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, 2015, 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 (Indiana Code 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, 2015.

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, 2015, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 13, 2016, 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 13, 2016



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, 2015, and the related notes to the financial statement, and have issued our report thereon dated December 13, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 13, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 4,644,145	\$ 4,983,907	\$ 4,644,145	\$ 4,983,907
Sheriff's Inmate Trust	35,439	1,882,792	1,879,215	39,016
Jail Commissary	170,047	684,808	637,397	217,458
Clerk's Trust	1,971,977	17,928,126	17,464,660	2,435,443
County Home Residents' Trust	63,379	197,635	212,683	48,331
General	9,564,172	36,248,570	36,667,701	9,145,041
Accident Report	24,249	12,640	2,418	34,471
Bid Deposits and Bonds Holding	174,707	397,609	287,851	284,465
CEDIT County Share	16,121,838	6,885,425	6,195,263	16,812,000
City and Town Court Costs	2,652	41,831	41,350	3,133
Clerk's Records Perpetuation	168,417	108,518	98,599	178,336
COIT County Distributive Shares	2,293,809	8,518,245	8,549,181	2,262,873
Community Corrections	42,779	1,913,441	1,903,383	52,837
Congressional School Interest	1,377	214	-	1,591
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	45,077	40,175	23,778	61,474
Cumulative Bridge	2,514,761	2,967,209	3,717,030	1,764,940
Cumulative Capital Development	2,113,581	1,327,931	999,197	2,442,315
Alexander Ross Detention	-	11,613	-	11,613
Drug Free Community	154,645	135,855	144,592	145,908
Electronic Map Generation	25,109	1,357	-	26,466
Emergency Planning/Right To Know	27,323	6,704	21,728	12,299
Enhanced Access	9,288	628	-	9,916
Extradition and Sheriff's Assistance	7,000	-	-	7,000
Firearms Training	85,077	52,290	53,791	83,576
General Drain Improvement	953,642	662,458	700,201	915,899
Identification Security Protection	166,746	12,721	65,106	114,361
Landfill Closure and Post Closure	4,856,757	23,339	400,756	4,479,340
Levy Excess	648,776	-	-	648,776
Local Health Maintenance	51,642	72,672	60,020	64,294
Local Road and Street	469,003	901,311	1,010,516	359,798
Misdemeanant	176,531	95,982	208,919	63,594
Motor Vehicle Highway	1,756,148	4,498,804	3,920,659	2,334,293
Omitted Property Audits	3,424,694	-	1,917,245	1,507,449
Park Nonreverting Capital	31,211	154	-	31,365
Plat Book	43,343	32,435	32,973	42,805
Rainy Day	8,103,903	-	341,587	7,762,316
Reassessment - 2015	176,907	365,478	305,284	237,101
Recorder's Records Perpetuation	294,561	377,296	180,093	491,764
Sheriff's Pension Trust	126,338	124,956	84,302	166,992
Supplemental Public Defender Services	37,328	42,134	39,825	39,637
Tax Sale Surplus	1,128,987	797,427	1,251,710	674,704
Surveyor's Corner Perpetuation	183,067	28,260	24,190	187,137
Tax Sale Fees	3,110	100	15	3,195
Tax Sale Redemption	(3,221)	221,939	218,682	36
Surplus Tax	540,743	720,906	323,087	938,562
Local Health Department Trust Account	62,972	137,343	74,724	125,591
Unsafe Building	7,211	50,000	-	57,211
GAL/CASA	9,282	68,904	67,758	10,428
Auditors Ineligible Deductions	377,845	100,013	67,209	410,649
County Elected Officials Training	40,739	12,029	2,879	49,889
Statewide 911	2,057,493	1,489,877	650,304	2,897,066
Adult Probation Administrative	195,831	241,822	318,514	119,139
Alternative Dispute Resolution	14,697	14,440	10,921	18,216
Drainage Maintenance	1,454,963	414,601	361,297	1,508,267
Sheriff Sale Administration	84,722	38,360	26,700	96,382
Recycling	28,092	15,533	-	43,625
Parking Facility Operating	327,206	136,688	123,387	340,507
Payroll Clearing	27,000	21,834,459	21,832,000	29,459
Settlement	409	195,623,374	195,621,695	2,088
Wheel Tax	4,345	207,045	207,691	3,699
Sur Tax	145,511	2,614,203	2,644,893	114,821
Special Death Benefit	830	13,105	12,875	1,060
Child Restraint Violations Fines	125	-	125	-
Inheritance Tax	117,694	25,893	143,587	-
Education Plate Fees Agency	225	2,344	2,306	263
Innkeepers Tax Collections	985,140	2,346,280	3,007,681	323,739
CEDIT Distribution	41,607	3,485,019	3,475,413	51,213

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
COIT Distribution	36	20,800,463	20,800,499	-
93.563 Title IV-D Incentive	101,831	52,708	64,668	89,871
93.563 Prosecutor IV-D Incentive-Post Oct '99	161,801	79,363	81,017	160,147
93.563 Clerk IV-D Incentive-Post Oct '99	32,459	52,460	54,532	30,387
Truancy JABG ICJI	(7,344)	7,644	300	-
Traffic / Area Plan	7,729	2,087	14,016	(4,200)
APC Surp Carroll County	(12,582)	-	3,724	(16,306)
CASA ICJI VOCA	(4,585)	20,976	22,941	(6,550)
ICAC Task Force	(550)	15,850	15,300	-
IFSSA Adult Protect Svc	(17,063)	164,417	159,963	(12,609)
Med Reserve Corps NACCHO	7,872	-	7,796	76
WIC	(115,190)	765,806	786,965	(136,349)
WIC Peer Counselor	(8,401)	49,430	49,737	(8,708)
Debt Service / Jail Lease	1,013,064	706,502	1,132,000	587,566
Debt Service / Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	17,710	-	1,167	16,543
DFC SAMHSA Grant	(24,718)	155,900	131,182	-
Family Court Grant	-	10,000	10,000	-
Court Improvement Project	(1,947)	6,097	3,650	500
TEMA LEPC HMEP	-	10,431	10,431	-
TEMA SHSP D4 Admin Coord	(7,187)	38,020	30,833	-
TEMA SHSP D4 Equip	-	21,314	21,314	-
Help America Vote	2,525	-	-	2,525
TEMA EMPG Supplement	-	8,437	8,437	-
Jury Pay	29,566	21,679	34,178	17,067
Bio Emergency HPP & PHEP	(303)	17,605	28,167	(10,865)
Ag Test Plot Donation	1,118	1,609	820	1,907
Extension Donation	600	-	-	600
FG Restoration Donation	18,244	-	1,966	16,278
Health Dept Donation	244	-	-	244
Park Donation	4,158	7,062	6,309	4,911
Naturalist Program Gift	112,305	508	775	112,038
Sheriff Donation	12,144	2,189	-	14,333
Villa Donation	1	73,771	-	73,772
Cary Home Donation	6,845	16,878	13,584	10,139
Juvenile Probation Donation	110	-	-	110
CASA Donations	2,343	4,630	-	6,973
WIC Donations	5,973	-	2,158	3,815
County Self Insurance Rainy Day	3,000,000	-	-	3,000,000
County Self Insurance	314,926	8,711,802	9,409,023	(382,295)
Public Officials Self Insurance	263,142	1,243	32,511	231,874
Commissioners Self Insurance	183,371	62,819	18,172	228,018
Highway Self Insurance	142,093	9,702	15,631	136,164
Sheriff Self Insurance	454,853	2,151	32,373	424,631
Flex Benefits	113,278	283,285	274,125	122,438
Long Term Disability	11,291	99,419	99,660	11,050
Inmate Medical Copay	95,696	11,975	37,007	70,664
Project (Revolving)	2,157,617	4,218,555	4,206,729	2,169,443
Inmate Medical	172,735	-	-	172,735
Superior Ct 3 DFC Grant	700	3,000	2,800	900
Proj Lifesaver - McAllister	15,848	-	1,774	14,074
CC DOC Adult Grant	(20,107)	933,628	907,843	5,678
CC DOC Community Transitions	36,400	130,922	146,578	20,744
CC Truancy Mediation	14,669	23,727	26,336	12,060
User Fee / Law Enforcement Cont Ed	85,718	37,816	28,840	94,694
Project / Hwy Escrow	48,872	6,360	-	55,232
CC DOC State Work Release	54,852	38,200	80,545	12,507
Juv Probation DFC Grant	1,519	1,507	1,931	1,095
CASA CAPTA	512	-	506	6
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	39,176	246,743	234,776	51,143
Court Interpreter IN Supreme Ct	23,184	15,539	9,573	29,150
Court Svcs Scholarship Grant	3	-	3	-
Sup 3 Diversity Employment	7,042	-	7,042	-
Tobacco Settlement	31,439	-	31,439	-
Cary Home JAMS Grant	3,735	-	-	3,735
Other Cash On Hand	1,318	531,708	517,331	15,695
TEMA 2013 SHSP Training	(5,638)	41,314	40,413	(4,737)

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
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	31,781	-	-	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	1,334	100	-	1,434
Court Tech Improvement	23	-	-	23
Tobacco Cessation	304	-	-	304
TB Grant	4,398	-	-	4,398
TIF Capital Projects / Southeast Industrial	1,573,449	2,129,796	2,866,270	836,975
User Fee / Sheriff False Alarm	13,950	2,200	-	16,150
User Fee / Sheriff Cont Ed	39,588	4,840	20,220	24,208
User Fee / Forensic Diversion Participant	1,693	200	324	1,569
User Fee / Pre-trial Diversion	231,523	190,728	347,405	74,846
User Fee / Infraction Diversion	45,093	108,955	61,844	92,204
User Fee / Late Surrender	41,338	-	-	41,338
User Fee / AFDC Welfare PC	4,213	-	-	4,213
Project / F-Lake Detention	137,346	677	-	138,023
Project / Engineering Review	29,104	1,369	30,473	-
Project / Phase II Stormwater	1,773,883	238,849	431,598	1,581,134
Project / Berlovitz Detention	6,357	21,618	1,335	26,640
Project / Revenue Bonds (Parking Garage)	507,465	-	-	507,465
Project / Wabash River Hydrology	8,082	40	-	8,122
Project / Highway Escrow (J & C)	5,625	1	-	5,626
Project / EDIT Refinance (2006 PG)	257,192	511,200	509,895	258,497
Project / Great Lakes	544,889	2,688	-	547,577
Retainage - Tyler CLT	3,690	-	-	3,690
County Share Surtax	1,459,964	1,325,373	1,139,880	1,645,457
County Share Wheel Tax	54,556	105,224	99,118	60,662
User Fee / Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Forfeitures	70,431	4,868	73,379	1,920
Non-Drug Forfeitures	1	-	-	1
Prosecutor Drug Enforcement	37,685	21,265	31,135	27,815
User Fee / Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee / National Guard	449	-	-	449
Project / Dust Control	360	4,883	-	5,243
Court Services (Substance Abuse/MH)	(39,620)	329,410	289,790	-
Court Services (Violence in Comm/CS)	(39,493)	164,311	124,818	-
Court Services (Drug Court)	10	-	-	10
TIPPCO Hazmat	25,721	8,253	14,938	19,036
Juvenile Drug Court	3,018	-	-	3,018
Mortgage Fee (All Entities)	1,045	15,295	15,140	1,200
Parks Tax Collections	35	770	764	41
Family Counseling	52,531	21,127	20,445	53,213
Juv Alt Project Income	23,309	20,170	37,521	5,958
Francis Powers Trust	70,427	2	-	70,429
Battle Ground Fence	22,280	109	650	21,739
Deer Creek Levy	-	4,570	4,570	-
Settlement Holding of 2010	8,729	-	-	8,729
TEMA SHSP Hazmat TQP	-	2,776	2,776	-
TEMA SHSP Tippecanoe Equip	-	13,794	17,394	(3,600)
HPP & PHEP MRC Readiness	-	4,172	4,817	(645)
DTF Coalition Grant	(20,707)	20,803	7,144	(7,048)
Juv Alt DOC JDAI Grant	37,034	32,813	69,847	-
Law Enforcement Warrant Fund	3,406,516	1,210,850	3,073,074	1,544,292
Sheriff Unclaimed	-	46,546	-	46,546
Animal Control	-	4,344	-	4,344
TEMA SHSP Training & Exercise	-	15,260	15,260	-
HPP & PHEP EBOLA Grant	-	31,622	31,033	589
Juv Alt Safe Place	-	2,520	1,460	1,060
Juv Alt DOC JDAI 2014	-	38,500	24,724	13,776
DMC ICJL Grant	-	52,390	52,390	-
Sup 3 NCJFCJ Grant	-	1,149	1,149	-
Totals	<u>\$ 88,661,236</u>	<u>\$ 367,438,908</u>	<u>\$ 372,365,061</u>	<u>\$ 83,735,083</u>

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

TIPPECANOE 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).

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.

TIPPECANOE 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 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, 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. 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 of expenditures was not received by December 31, 2015.

The County Self Insurance fund ended the year with a negative cash balance of \$382,295; however, that fund should be considered in conjunction with the County Self Insurance Rainy Day fund that had a cash balance of \$3,000,000 at December 31, 2015.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County entered into a capital lease with the Government Building Corporation/BONY (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 2015 totaled \$1,132,000.

Note 9. *Other Postemployment Benefits*

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

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 County's Annual Financial Report 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, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General	Accident Report
Cash and investments - beginning	\$ 4,644,145	\$ 35,439	\$ 170,047	\$ 1,971,977	\$ 63,379	\$ 9,564,172	\$ 24,249
Receipts:							
Taxes	4,983,907	-	-	-	-	22,060,753	-
Licenses and permits	-	-	-	-	-	731,909	-
Intergovernmental receipts	-	-	-	-	-	5,425,021	-
Charges for services	-	-	-	-	-	3,452,537	12,640
Fines and forfeits	-	-	-	-	-	639,804	-
Other receipts	-	1,882,792	684,808	17,928,126	197,635	3,938,546	-
Total receipts	<u>4,983,907</u>	<u>1,882,792</u>	<u>684,808</u>	<u>17,928,126</u>	<u>197,635</u>	<u>36,248,570</u>	<u>12,640</u>
Disbursements:							
Personal services	-	-	-	-	-	24,629,303	-
Supplies	-	-	-	-	-	1,785,972	-
Other services and charges	4,644,145	-	-	-	-	10,193,510	2,418
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,916	-
Other disbursements	-	1,879,215	637,397	17,464,660	212,683	50,000	-
Total disbursements	<u>4,644,145</u>	<u>1,879,215</u>	<u>637,397</u>	<u>17,464,660</u>	<u>212,683</u>	<u>36,667,701</u>	<u>2,418</u>
Excess (deficiency) of receipts over disbursements	<u>339,762</u>	<u>3,577</u>	<u>47,411</u>	<u>463,466</u>	<u>(15,048)</u>	<u>(419,131)</u>	<u>10,222</u>
Cash and investments - ending	<u>\$ 4,983,907</u>	<u>\$ 39,016</u>	<u>\$ 217,458</u>	<u>\$ 2,435,443</u>	<u>\$ 48,331</u>	<u>\$ 9,145,041</u>	<u>\$ 34,471</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Congressional School Interest
Cash and investments - beginning	\$ 174,707	\$ 16,121,838	\$ 2,652	\$ 168,417	\$ 2,293,809	\$ 42,779	\$ 1,377
Receipts:							
Taxes	-	6,803,740	-	-	8,387,804	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	722	-	3,770	27,552	-	-
Charges for services	52,475	-	41,831	104,748	-	1,911,753	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	345,134	80,963	-	-	102,889	1,688	214
Total receipts	<u>397,609</u>	<u>6,885,425</u>	<u>41,831</u>	<u>108,518</u>	<u>8,518,245</u>	<u>1,913,441</u>	<u>214</u>
Disbursements:							
Personal services	-	502,643	-	41,738	8,361,349	1,490,327	-
Supplies	-	4,788	-	23,782	67,195	36,761	-
Other services and charges	287,851	1,661,447	41,350	33,079	120,637	363,701	-
Debt service - principal and interest	-	511,200	-	-	-	-	-
Capital outlay	-	1,465,185	-	-	-	-	-
Other disbursements	-	2,050,000	-	-	-	12,594	-
Total disbursements	<u>287,851</u>	<u>6,195,263</u>	<u>41,350</u>	<u>98,599</u>	<u>8,549,181</u>	<u>1,903,383</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>109,758</u>	<u>690,162</u>	<u>481</u>	<u>9,919</u>	<u>(30,936)</u>	<u>10,058</u>	<u>214</u>
Cash and investments - ending	<u>\$ 284,465</u>	<u>\$ 16,812,000</u>	<u>\$ 3,133</u>	<u>\$ 178,336</u>	<u>\$ 2,262,873</u>	<u>\$ 52,837</u>	<u>\$ 1,591</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Alexander Ross Detention	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 43,511	\$ 45,077	\$ 2,514,761	\$ 2,113,581	\$ -	\$ 154,645	\$ 25,109
Receipts:							
Taxes	-	-	2,375,314	1,202,604	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	557,741	113,787	-	-	-
Charges for services	-	40,175	-	-	11,610	-	1,357
Fines and forfeits	-	-	-	-	-	135,855	-
Other receipts	-	-	34,154	11,540	3	-	-
Total receipts	-	40,175	2,967,209	1,327,931	11,613	135,855	1,357
Disbursements:							
Personal services	-	-	745,696	205,385	-	-	-
Supplies	-	-	44,052	27,148	-	-	-
Other services and charges	-	23,778	830,671	317,250	-	144,592	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,096,611	449,414	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	23,778	3,717,030	999,197	-	144,592	-
Excess (deficiency) of receipts over disbursements	-	16,397	(749,821)	328,734	11,613	(8,737)	1,357
Cash and investments - ending	\$ 43,511	\$ 61,474	\$ 1,764,940	\$ 2,442,315	\$ 11,613	\$ 145,908	\$ 26,466

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Planning/ Right To Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Identification Security Protection	Landfill Closure and Post Closure
Cash and investments - beginning	\$ 27,323	\$ 9,288	\$ 7,000	\$ 85,077	\$ 953,642	\$ 166,746	\$ 4,856,757
Receipts:							
Taxes	-	-	-	-	534,412	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,643	-	-	-	-	-	-
Charges for services	-	628	-	52,290	-	12,029	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	61	-	-	-	128,046	692	23,339
Total receipts	<u>6,704</u>	<u>628</u>	<u>-</u>	<u>52,290</u>	<u>662,458</u>	<u>12,721</u>	<u>23,339</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	21,728	-	-	53,791	682,343	65,106	400,756
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	17,858	-	-
Total disbursements	<u>21,728</u>	<u>-</u>	<u>-</u>	<u>53,791</u>	<u>700,201</u>	<u>65,106</u>	<u>400,756</u>
Excess (deficiency) of receipts over disbursements	<u>(15,024)</u>	<u>628</u>	<u>-</u>	<u>(1,501)</u>	<u>(37,743)</u>	<u>(52,385)</u>	<u>(377,417)</u>
Cash and investments - ending	<u>\$ 12,299</u>	<u>\$ 9,916</u>	<u>\$ 7,000</u>	<u>\$ 83,576</u>	<u>\$ 915,899</u>	<u>\$ 114,361</u>	<u>\$ 4,479,340</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital
Cash and investments - beginning	\$ 648,776	\$ 51,642	\$ 469,003	\$ 176,531	\$ 1,756,148	\$ 3,424,694	\$ 31,211
Receipts:							
Taxes	-	-	-	-	348,278	-	-
Licenses and permits	-	-	-	-	30,313	-	-
Intergovernmental receipts	-	72,672	898,514	95,982	4,110,349	-	-
Charges for services	-	-	-	-	170	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,797	-	9,694	-	154
Total receipts	-	72,672	901,311	95,982	4,498,804	-	154
Disbursements:							
Personal services	-	60,020	-	-	2,959,318	-	-
Supplies	-	-	337,718	2,568	386,876	-	-
Other services and charges	-	-	412,265	98,654	424,837	86,925	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	260,533	107,697	149,628	-	-
Other disbursements	-	-	-	-	-	1,830,320	-
Total disbursements	-	60,020	1,010,516	208,919	3,920,659	1,917,245	-
Excess (deficiency) of receipts over disbursements	-	12,652	(109,205)	(112,937)	578,145	(1,917,245)	154
Cash and investments - ending	\$ 648,776	\$ 64,294	\$ 359,798	\$ 63,594	\$ 2,334,293	\$ 1,507,449	\$ 31,365

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services	Tax Sale Surplus
Cash and investments - beginning	\$ 43,343	\$ 8,103,903	\$ 176,907	\$ 294,561	\$ 126,338	\$ 37,328	\$ 1,128,987
Receipts:							
Taxes	-	-	332,939	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	31,500	-	-	-	-
Charges for services	32,435	-	-	377,296	-	42,134	-
Fines and forfeits	-	-	-	-	124,956	-	-
Other receipts	-	-	1,039	-	-	-	797,427
Total receipts	<u>32,435</u>	<u>-</u>	<u>365,478</u>	<u>377,296</u>	<u>124,956</u>	<u>42,134</u>	<u>797,427</u>
Disbursements:							
Personal services	32,224	-	158,221	155,586	84,302	-	-
Supplies	749	-	1,318	-	-	-	-
Other services and charges	-	229,843	143,895	24,507	-	39,825	1,251,710
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,850	-	-	-	-
Other disbursements	-	111,744	-	-	-	-	-
Total disbursements	<u>32,973</u>	<u>341,587</u>	<u>305,284</u>	<u>180,093</u>	<u>84,302</u>	<u>39,825</u>	<u>1,251,710</u>
Excess (deficiency) of receipts over disbursements	<u>(538)</u>	<u>(341,587)</u>	<u>60,194</u>	<u>197,203</u>	<u>40,654</u>	<u>2,309</u>	<u>(454,283)</u>
Cash and investments - ending	<u>\$ 42,805</u>	<u>\$ 7,762,316</u>	<u>\$ 237,101</u>	<u>\$ 491,764</u>	<u>\$ 166,992</u>	<u>\$ 39,637</u>	<u>\$ 674,704</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Surplus Tax	Local Health Department Trust Account	Unsafe Building	GAL/CASA
Cash and investments - beginning	\$ 183,067	\$ 3,110	\$ (3,221)	\$ 540,743	\$ 62,972	\$ 7,211	\$ 9,282
Receipts:							
Taxes	-	-	-	720,906	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	65,999	-	68,904
Charges for services	28,260	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	100	221,939	-	71,344	50,000	-
Total receipts	<u>28,260</u>	<u>100</u>	<u>221,939</u>	<u>720,906</u>	<u>137,343</u>	<u>50,000</u>	<u>68,904</u>
Disbursements:							
Personal services	23,042	-	-	-	24,188	-	55,745
Supplies	140	-	-	-	668	-	3,953
Other services and charges	1,008	15	218,682	323,087	34,306	-	8,060
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,562	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>24,190</u>	<u>15</u>	<u>218,682</u>	<u>323,087</u>	<u>74,724</u>	<u>-</u>	<u>67,758</u>
Excess (deficiency) of receipts over disbursements	<u>4,070</u>	<u>85</u>	<u>3,257</u>	<u>397,819</u>	<u>62,619</u>	<u>50,000</u>	<u>1,146</u>
Cash and investments - ending	<u>\$ 187,137</u>	<u>\$ 3,195</u>	<u>\$ 36</u>	<u>\$ 938,562</u>	<u>\$ 125,591</u>	<u>\$ 57,211</u>	<u>\$ 10,428</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Administration
Cash and investments - beginning	\$ 377,845	\$ 40,739	\$ 2,057,493	\$ 195,831	\$ 14,697	\$ 1,454,963	\$ 84,722
Receipts:							
Taxes	-	-	-	-	-	388,686	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	100,013	12,029	1,478,029	241,441	-	2,900	-
Fines and forfeits	-	-	-	-	14,440	-	-
Other receipts	-	-	11,848	381	-	23,015	38,360
Total receipts	<u>100,013</u>	<u>12,029</u>	<u>1,489,877</u>	<u>241,822</u>	<u>14,440</u>	<u>414,601</u>	<u>38,360</u>
Disbursements:							
Personal services	10,564	-	60,548	293,666	-	-	-
Supplies	300	-	-	4,752	-	-	-
Other services and charges	44,595	2,879	499,684	20,096	10,921	361,297	26,700
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,750	-	90,072	-	-	-	-
Other disbursements	10,000	-	-	-	-	-	-
Total disbursements	<u>67,209</u>	<u>2,879</u>	<u>650,304</u>	<u>318,514</u>	<u>10,921</u>	<u>361,297</u>	<u>26,700</u>
Excess (deficiency) of receipts over disbursements	<u>32,804</u>	<u>9,150</u>	<u>839,573</u>	<u>(76,692)</u>	<u>3,519</u>	<u>53,304</u>	<u>11,660</u>
Cash and investments - ending	<u>\$ 410,649</u>	<u>\$ 49,889</u>	<u>\$ 2,897,066</u>	<u>\$ 119,139</u>	<u>\$ 18,216</u>	<u>\$ 1,508,267</u>	<u>\$ 96,382</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Recycling	Parking Facility Operating	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	Special Death Benefit
Cash and investments - beginning	\$ 28,092	\$ 327,206	\$ 27,000	\$ 409	\$ 4,345	\$ 145,511	\$ 830
Receipts:							
Taxes	-	-	-	173,658,759	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,870,563	207,045	2,614,203	-
Charges for services	15,533	135,069	-	-	-	-	-
Fines and forfeits	-	-	-	263,732	-	-	13,105
Other receipts	-	1,619	21,834,459	1,830,320	-	-	-
Total receipts	<u>15,533</u>	<u>136,688</u>	<u>21,834,459</u>	<u>195,623,374</u>	<u>207,045</u>	<u>2,614,203</u>	<u>13,105</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	123,387	-	195,621,695	207,691	2,644,893	12,875
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	21,832,000	-	-	-	-
Total disbursements	<u>-</u>	<u>123,387</u>	<u>21,832,000</u>	<u>195,621,695</u>	<u>207,691</u>	<u>2,644,893</u>	<u>12,875</u>
Excess (deficiency) of receipts over disbursements	<u>15,533</u>	<u>13,301</u>	<u>2,459</u>	<u>1,679</u>	<u>(646)</u>	<u>(30,690)</u>	<u>230</u>
Cash and investments - ending	<u>\$ 43,625</u>	<u>\$ 340,507</u>	<u>\$ 29,459</u>	<u>\$ 2,088</u>	<u>\$ 3,699</u>	<u>\$ 114,821</u>	<u>\$ 1,060</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 125	\$ 117,694	\$ 225	\$ 985,140	\$ 41,607	\$ 36	\$ 101,831
Receipts:							
Taxes	-	-	-	2,342,106	3,485,019	20,800,463	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,893	2,344	-	-	-	52,311
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,174	-	-	397
Total receipts	-	25,893	2,344	2,346,280	3,485,019	20,800,463	52,708
Disbursements:							
Personal services	-	-	-	-	-	-	52,955
Supplies	-	-	-	-	-	-	3,213
Other services and charges	125	143,587	2,306	3,007,681	3,475,413	20,800,499	6,283
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,217
Other disbursements	-	-	-	-	-	-	-
Total disbursements	125	143,587	2,306	3,007,681	3,475,413	20,800,499	64,668
Excess (deficiency) of receipts over disbursements	(125)	(117,694)	38	(661,401)	9,606	(36)	(11,960)
Cash and investments - ending	\$ -	\$ -	\$ 263	\$ 323,739	\$ 51,213	\$ -	\$ 89,871

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Truancy JABG ICJI	Traffic / Area Plan	APC Surp Carroll County	CASA ICJI VOCA	ICAC Task Force
Cash and investments - beginning	\$ 161,801	\$ 32,459	\$ (7,344)	\$ 7,729	\$ (12,582)	\$ (4,585)	\$ (550)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	78,696	52,311	7,644	2,087	-	20,976	15,850
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	667	149	-	-	-	-	-
Total receipts	<u>79,363</u>	<u>52,460</u>	<u>7,644</u>	<u>2,087</u>	<u>-</u>	<u>20,976</u>	<u>15,850</u>
Disbursements:							
Personal services	70,591	54,532	300	-	3,724	22,941	-
Supplies	186	-	-	-	-	-	-
Other services and charges	2,831	-	-	14,016	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,409	-	-	-	-	-	15,300
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>81,017</u>	<u>54,532</u>	<u>300</u>	<u>14,016</u>	<u>3,724</u>	<u>22,941</u>	<u>15,300</u>
Excess (deficiency) of receipts over disbursements	<u>(1,654)</u>	<u>(2,072)</u>	<u>7,344</u>	<u>(11,929)</u>	<u>(3,724)</u>	<u>(1,965)</u>	<u>550</u>
Cash and investments - ending	<u>\$ 160,147</u>	<u>\$ 30,387</u>	<u>\$ -</u>	<u>\$ (4,200)</u>	<u>\$ (16,306)</u>	<u>\$ (6,550)</u>	<u>\$ -</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	IFSSA Adult Protect Svc	Med Reserve Corps NACCHO	WIC	WIC Peer Counselor	Debt Service / Jail Lease	Debt Service / Reserve	D-4 Emergency Deployment
Cash and investments - beginning	\$ (17,063)	\$ 7,872	\$ (115,190)	\$ (8,401)	\$ 1,013,064	\$ 116,178	\$ 17,710
Receipts:							
Taxes	-	-	-	-	647,358	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	163,617	-	765,806	49,430	59,144	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	800	-	-	-	-	-	-
Total receipts	164,417	-	765,806	49,430	706,502	-	-
Disbursements:							
Personal services	158,651	-	673,024	46,605	-	-	-
Supplies	-	5,396	36,567	-	-	-	-
Other services and charges	1,312	2,400	72,105	2,765	-	-	1,167
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,269	367	1,132,000	-	-
Total disbursements	159,963	7,796	786,965	49,737	1,132,000	-	1,167
Excess (deficiency) of receipts over disbursements	4,454	(7,796)	(21,159)	(307)	(425,498)	-	(1,167)
Cash and investments - ending	\$ (12,609)	\$ 76	\$ (136,349)	\$ (8,708)	\$ 587,566	\$ 116,178	\$ 16,543

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DFC SAMHSA Grant	Family Court Grant	Court Improvement Project	TEMA LEPC HMEP	TEMA SHSP D4 Admin Coord	TEMA SHSP D4 Equip	Help America Vote
Cash and investments - beginning	\$ (24,718)	\$ -	\$ (1,947)	\$ -	\$ (7,187)	\$ -	\$ 2,525
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	155,900	10,000	6,097	10,431	35,937	21,314	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,083	-	-
Total receipts	155,900	10,000	6,097	10,431	38,020	21,314	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	131,182	10,000	3,650	10,431	30,833	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	21,314	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	131,182	10,000	3,650	10,431	30,833	21,314	-
Excess (deficiency) of receipts over disbursements	24,718	-	2,447	-	7,187	-	-
Cash and investments - ending	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 2,525

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TEMA EMPG Supplement	Jury Pay	Bio Emergency HPP & PHEP	Ag Test Plot Donation	Extension Donation	FG Restoration Donation	Health Dept Donation
Cash and investments - beginning	\$ -	\$ 29,566	\$ (303)	\$ 1,118	\$ 600	\$ 18,244	\$ 244
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,437	-	17,605	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	21,074	-	-	-	-	-
Other receipts	-	605	-	1,609	-	-	-
Total receipts	<u>8,437</u>	<u>21,679</u>	<u>17,605</u>	<u>1,609</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	8,598	-	-	-	-
Supplies	-	-	187	-	-	-	-
Other services and charges	-	34,178	-	820	-	1,966	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,437	-	19,382	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,437</u>	<u>34,178</u>	<u>28,167</u>	<u>820</u>	<u>-</u>	<u>1,966</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,499)</u>	<u>(10,562)</u>	<u>789</u>	<u>-</u>	<u>(1,966)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 17,067</u>	<u>\$ (10,865)</u>	<u>\$ 1,907</u>	<u>\$ 600</u>	<u>\$ 16,278</u>	<u>\$ 244</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Park Donation	Naturalist Program Gift	Sheriff Donation	Villa Donation	Cary Home Donation	Juvenile Probation Donation	CASA Donations
Cash and investments - beginning	\$ 4,158	\$ 112,305	\$ 12,144	\$ 1	\$ 6,845	\$ 110	\$ 2,343
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,062	508	2,189	73,771	16,878	-	4,630
Total receipts	7,062	508	2,189	73,771	16,878	-	4,630
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,309	775	-	-	13,584	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,309	775	-	-	13,584	-	-
Excess (deficiency) of receipts over disbursements	753	(267)	2,189	73,771	3,294	-	4,630
Cash and investments - ending	\$ 4,911	\$ 112,038	\$ 14,333	\$ 73,772	\$ 10,139	\$ 110	\$ 6,973

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	WIC Donations	County Self Insurance Rainy Day	County Self Insurance	Public Officials Self Insurance	Commissioners Self Insurance	Highway Self Insurance	Sheriff Self Insurance
Cash and investments - beginning	\$ 5,973	\$ 3,000,000	\$ 314,926	\$ 263,142	\$ 183,371	\$ 142,093	\$ 454,853
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	8,710,847	-	-	8,998	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	955	1,243	62,819	704	2,151
Total receipts	-	-	8,711,802	1,243	62,819	9,702	2,151
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,158	-	9,409,023	32,511	18,172	15,631	32,373
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,158	-	9,409,023	32,511	18,172	15,631	32,373
Excess (deficiency) of receipts over disbursements	(2,158)	-	(697,221)	(31,268)	44,647	(5,929)	(30,222)
Cash and investments - ending	\$ 3,815	\$ 3,000,000	\$ (382,295)	\$ 231,874	\$ 228,018	\$ 136,164	\$ 424,631

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Flex Benefits	Long Term Disability	Inmate Medical Copay	Project (Revolving)	Inmate Medical	Superior Ct 3 DFC Grant	Proj Lifesaver McAllister
Cash and investments - beginning	\$ 113,278	\$ 11,291	\$ 95,696	\$ 2,157,617	\$ 172,735	\$ 700	\$ 15,848
Receipts:							
Taxes	-	-	-	1,273,372	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	850,819	-	3,000	-
Charges for services	282,355	99,419	11,975	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	930	-	-	2,094,364	-	-	-
Total receipts	<u>283,285</u>	<u>99,419</u>	<u>11,975</u>	<u>4,218,555</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	274,125	99,660	37,007	492,460	-	2,800	1,774
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,714,269	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>274,125</u>	<u>99,660</u>	<u>37,007</u>	<u>4,206,729</u>	<u>-</u>	<u>2,800</u>	<u>1,774</u>
Excess (deficiency) of receipts over disbursements	<u>9,160</u>	<u>(241)</u>	<u>(25,032)</u>	<u>11,826</u>	<u>-</u>	<u>200</u>	<u>(1,774)</u>
Cash and investments - ending	<u>\$ 122,438</u>	<u>\$ 11,050</u>	<u>\$ 70,664</u>	<u>\$ 2,169,443</u>	<u>\$ 172,735</u>	<u>\$ 900</u>	<u>\$ 14,074</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CC DOC Adult Grant	CC DOC Community Transitions	CC Truancy Mediation	User Fee / Law Enforcement Cont Ed	Project / Hwy Escrow	CC DOC State Work Release	Juv Probation DFC Grant
Cash and investments - beginning	\$ (20,107)	\$ 36,400	\$ 14,669	\$ 85,718	\$ 48,872	\$ 54,852	\$ 1,519
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	933,564	122,900	-	-	-	38,200	1,500
Charges for services	-	-	-	37,816	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	64	8,022	23,727	-	6,360	-	7
Total receipts	<u>933,628</u>	<u>130,922</u>	<u>23,727</u>	<u>37,816</u>	<u>6,360</u>	<u>38,200</u>	<u>1,507</u>
Disbursements:							
Personal services	862,523	95,938	24,875	-	-	51,678	-
Supplies	5,231	4,983	-	-	-	8,359	-
Other services and charges	34,545	36,923	-	28,840	-	20,110	1,931
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,544	8,734	1,461	-	-	398	-
Total disbursements	<u>907,843</u>	<u>146,578</u>	<u>26,336</u>	<u>28,840</u>	<u>-</u>	<u>80,545</u>	<u>1,931</u>
Excess (deficiency) of receipts over disbursements	<u>25,785</u>	<u>(15,656)</u>	<u>(2,609)</u>	<u>8,976</u>	<u>6,360</u>	<u>(42,345)</u>	<u>(424)</u>
Cash and investments - ending	<u>\$ 5,678</u>	<u>\$ 20,744</u>	<u>\$ 12,060</u>	<u>\$ 94,694</u>	<u>\$ 55,232</u>	<u>\$ 12,507</u>	<u>\$ 1,095</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CASA CAPTA	CASA VOCA B	Juv Alt DOC Grant	Court Interpreter IN Supreme Ct	Court Svcs Scholarship Grant	Sup 3 Diversity Employment	Tobacco Settlement
Cash and investments - beginning	\$ 512	\$ 1,435	\$ 39,176	\$ 23,184	\$ 3	\$ 7,042	\$ 31,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	246,665	15,539	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	78	-	-	-	-
Total receipts	-	-	246,743	15,539	-	-	-
Disbursements:							
Personal services	-	-	199,206	-	-	-	-
Supplies	-	-	7,159	-	-	-	-
Other services and charges	506	-	23,666	9,573	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,379	-	-	-	-
Other disbursements	-	-	1,366	-	3	7,042	31,439
Total disbursements	506	-	234,776	9,573	3	7,042	31,439
Excess (deficiency) of receipts over disbursements	(506)	-	11,967	5,966	(3)	(7,042)	(31,439)
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 1,435</u>	<u>\$ 51,143</u>	<u>\$ 29,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cary Home JAMS Grant	Other Cash On Hand	TEMA 2013 SHSP Training	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant	Highway Safety Program
Cash and investments - beginning	\$ 3,735	\$ 1,318	\$ (5,638)	\$ 3,802	\$ 255	\$ 23,151	\$ 1,691
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	41,314	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	531,708	-	-	-	-	-
Total receipts	-	531,708	41,314	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	40,413	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	517,331	-	-	-	-	-
Total disbursements	-	517,331	40,413	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	14,377	901	-	-	-	-
Cash and investments - ending	<u>\$ 3,735</u>	<u>\$ 15,695</u>	<u>\$ (4,737)</u>	<u>\$ 3,802</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ 1,691</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Speed Limit Project	TEMA 2005 SHSP	CASA JFC Grant	Adolescent Sub Abuse	Children's Advocacy Grant	Court Tech Improvement	Tobacco Cessation
Cash and investments - beginning	\$ 31,781	\$ 25,421	\$ 1,111	\$ 3,175	\$ 1,334	\$ 23	\$ 304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	100	-	-
Total receipts	-	-	-	-	100	-	-
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	-	-	-	-	100	-	-
Cash and investments - ending	<u>\$ 31,781</u>	<u>\$ 25,421</u>	<u>\$ 1,111</u>	<u>\$ 3,175</u>	<u>\$ 1,434</u>	<u>\$ 23</u>	<u>\$ 304</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TB Grant	TIF Capital Projects / Southeast Industrial	User Fee / Sheriff False Alarm	User Fee / Sheriff Cont Ed	User Fee / Forensic Diversion Participant	User Fee / Pre-trial Diversion	User Fee / Infraction Diversion
Cash and investments - beginning	\$ 4,398	\$ 1,573,449	\$ 13,950	\$ 39,588	\$ 1,693	\$ 231,523	\$ 45,093
Receipts:							
Taxes	-	1,273,372	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	850,000	-	-	-	7,054	-
Charges for services	-	-	2,200	-	200	354	-
Fines and forfeits	-	-	-	-	-	183,261	108,955
Other receipts	-	6,424	-	4,840	-	59	-
Total receipts	-	2,129,796	2,200	4,840	200	190,728	108,955
Disbursements:							
Personal services	-	-	-	-	-	132,909	61,844
Supplies	-	-	-	-	324	16,253	-
Other services and charges	-	2,866,270	-	20,220	-	198,243	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,866,270	-	20,220	324	347,405	61,844
Excess (deficiency) of receipts over disbursements	-	(736,474)	2,200	(15,380)	(124)	(156,677)	47,111
Cash and investments - ending	\$ 4,398	\$ 836,975	\$ 16,150	\$ 24,208	\$ 1,569	\$ 74,846	\$ 92,204

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	User Fee / Late Surrender	User Fee / AFDC Welfare PC	Project / F-Lake Detention	Project / Engineering Review	Project / Phase II Stormwater	Project / Berlovitz Detention	Project / Revenue Bonds (Parking Garage)
Cash and investments - beginning	\$ 41,338	\$ 4,213	\$ 137,346	\$ 29,104	\$ 1,773,883	\$ 6,357	\$ 507,465
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	13,850	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,369	186,141	21,585	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	677	-	38,858	33	-
Total receipts	-	-	677	1,369	238,849	21,618	-
Disbursements:							
Personal services	-	-	-	-	286,918	-	-
Supplies	-	-	-	-	7,613	-	-
Other services and charges	-	-	-	-	137,067	1,335	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	30,473	-	-	-
Total disbursements	-	-	-	30,473	431,598	1,335	-
Excess (deficiency) of receipts over disbursements	-	-	677	(29,104)	(192,749)	20,283	-
Cash and investments - ending	<u>\$ 41,338</u>	<u>\$ 4,213</u>	<u>\$ 138,023</u>	<u>\$ -</u>	<u>\$ 1,581,134</u>	<u>\$ 26,640</u>	<u>\$ 507,465</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Project / Wabash River Hydrology	Project / Highway Escrow (J & C)	Project / EDIT Refinance (2006 PG)	Project / Great Lakes	Retainage - Tyler CLT	County Share Surtax	County Share Wheel Tax
Cash and investments - beginning	\$ 8,082	\$ 5,625	\$ 257,192	\$ 544,889	\$ 3,690	\$ 1,459,964	\$ 54,556
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,323,578	105,224
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40	1	511,200	2,688	-	1,795	-
Total receipts	40	1	511,200	2,688	-	1,325,373	105,224
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	795	-	-	-	99,118
Debt service - principal and interest	-	-	509,100	-	-	-	-
Capital outlay	-	-	-	-	-	1,139,880	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	509,895	-	-	1,139,880	99,118
Excess (deficiency) of receipts over disbursements	40	1	1,305	2,688	-	185,493	6,106
Cash and investments - ending	<u>\$ 8,122</u>	<u>\$ 5,626</u>	<u>\$ 258,497</u>	<u>\$ 547,577</u>	<u>\$ 3,690</u>	<u>\$ 1,645,457</u>	<u>\$ 60,662</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	User Fee / Econ Dev Wind Energy	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	\$ 1,000	\$ 70,431	\$ 1	\$ 37,685	\$ 1,850	\$ 449	\$ 360
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	400	-	-	-
Fines and forfeits	-	4,744	-	20,288	-	-	-
Other receipts	-	124	-	577	-	-	4,883
Total receipts	-	4,868	-	21,265	-	-	4,883
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	966	-	-	-
Other services and charges	-	27,892	-	21,669	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	45,487	-	8,500	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	73,379	-	31,135	-	-	-
Excess (deficiency) of receipts over disbursements	-	(68,511)	-	(9,870)	-	-	4,883
Cash and investments - ending	\$ 1,000	\$ 1,920	\$ 1	\$ 27,815	\$ 1,850	\$ 449	\$ 5,243

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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)	Parks Tax Collections
Cash and investments - beginning	\$ (39,620)	\$ (39,493)	\$ 10	\$ 25,721	\$ 3,018	\$ 1,045	\$ 35
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	269,407	112,417	-	8,253	-	15,295	770
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	60,003	51,894	-	-	-	-	-
Total receipts	<u>329,410</u>	<u>164,311</u>	<u>-</u>	<u>8,253</u>	<u>-</u>	<u>15,295</u>	<u>770</u>
Disbursements:							
Personal services	244,237	124,818	-	-	-	-	-
Supplies	5,469	-	-	-	-	-	-
Other services and charges	40,084	-	-	14,938	-	15,140	764
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>289,790</u>	<u>124,818</u>	<u>-</u>	<u>14,938</u>	<u>-</u>	<u>15,140</u>	<u>764</u>
Excess (deficiency) of receipts over disbursements	<u>39,620</u>	<u>39,493</u>	<u>-</u>	<u>(6,685)</u>	<u>-</u>	<u>155</u>	<u>6</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 19,036</u>	<u>\$ 3,018</u>	<u>\$ 1,200</u>	<u>\$ 41</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Family Counseling	Juv Alt Project Income	Francis Powers Trust	Battle Ground Fence	Deer Creek Levy	Settlement Holding of 2010	TEMA SHSP Hazmat TQP
Cash and investments - beginning	\$ 52,531	\$ 23,309	\$ 70,427	\$ 22,280	\$ -	\$ 8,729	\$ -
Receipts:							
Taxes	-	-	-	-	4,570	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,776
Charges for services	21,127	20,086	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	84	2	109	-	-	-
Total receipts	<u>21,127</u>	<u>20,170</u>	<u>2</u>	<u>109</u>	<u>4,570</u>	<u>-</u>	<u>2,776</u>
Disbursements:							
Personal services	-	32,914	-	-	-	-	-
Supplies	-	134	-	-	-	-	-
Other services and charges	20,445	4,251	-	650	4,570	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,776
Other disbursements	-	222	-	-	-	-	-
Total disbursements	<u>20,445</u>	<u>37,521</u>	<u>-</u>	<u>650</u>	<u>4,570</u>	<u>-</u>	<u>2,776</u>
Excess (deficiency) of receipts over disbursements	<u>682</u>	<u>(17,351)</u>	<u>2</u>	<u>(541)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 53,213</u>	<u>\$ 5,958</u>	<u>\$ 70,429</u>	<u>\$ 21,739</u>	<u>\$ -</u>	<u>\$ 8,729</u>	<u>\$ -</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TEMA SHSP Tippecanoe Equip	HPP & PHEP MRC Readiness	DTF Coalition Grant	Juv Alt DOC JDAI Grant	Law Enforcement Warrant Fund	Sheriff Unclaimed	Animal Control
Cash and investments - beginning	\$ -	\$ -	\$ (20,707)	\$ 37,034	\$ 3,406,516	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	13,794	4,172	-	32,813	-	-	-
Charges for services	-	-	20,803	-	-	-	2,675
Fines and forfeits	-	-	-	-	-	-	1,669
Other receipts	-	-	-	-	1,210,850	46,546	-
Total receipts	13,794	4,172	20,803	32,813	1,210,850	46,546	4,344
Disbursements:							
Personal services	-	4,817	-	-	-	-	-
Supplies	-	-	-	5,976	-	-	-
Other services and charges	-	-	-	42,028	2,998,934	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,394	-	7,144	21,843	74,140	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	17,394	4,817	7,144	69,847	3,073,074	-	-
Excess (deficiency) of receipts over disbursements	(3,600)	(645)	13,659	(37,034)	(1,862,224)	46,546	4,344
Cash and investments - ending	<u>\$ (3,600)</u>	<u>\$ (645)</u>	<u>\$ (7,048)</u>	<u>\$ -</u>	<u>\$ 1,544,292</u>	<u>\$ 46,546</u>	<u>\$ 4,344</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TEMA SHSP Training & Exercise	HPP & PHEP EBOLA Grant	Juv Alt Safe Place	Juv Alt DOC JDAI 2014	DMC ICJI Grant	Sup 3 NCJFCJ Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,661,236
Receipts:							
Taxes	-	-	-	-	-	-	251,624,362
Licenses and permits	-	-	-	-	-	-	776,072
Intergovernmental receipts	15,260	31,622	2,520	38,500	52,390	1,149	40,467,150
Charges for services	-	-	-	-	-	-	17,993,874
Fines and forfeits	-	-	-	-	-	-	1,531,883
Other receipts	-	-	-	-	-	-	55,045,567
Total receipts	<u>15,260</u>	<u>31,622</u>	<u>2,520</u>	<u>38,500</u>	<u>52,390</u>	<u>1,149</u>	<u>367,438,908</u>
Disbursements:							
Personal services	312	-	-	-	-	-	43,108,775
Supplies	9,194	8,958	996	5,999	430	-	2,862,333
Other services and charges	5,754	-	64	18,725	23,960	1,149	267,716,969
Debt service - principal and interest	-	-	-	-	-	-	1,020,300
Capital outlay	-	22,075	400	-	28,000	-	9,806,564
Other disbursements	-	-	-	-	-	-	47,850,120
Total disbursements	<u>15,260</u>	<u>31,033</u>	<u>1,460</u>	<u>24,724</u>	<u>52,390</u>	<u>1,149</u>	<u>372,365,061</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>589</u>	<u>1,060</u>	<u>13,776</u>	<u>-</u>	<u>-</u>	<u>(4,926,153)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 589</u>	<u>\$ 1,060</u>	<u>\$ 13,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,735,083</u>

TIPPECANOE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,282,039</u>	<u>\$ 1,423,872</u>

TIPPECANOE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

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
Government Building Corporation/BONY	Jail Lease/Refunding Bonds Series 2011	1,139,000	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>\$ 1,720,935</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue bonds	EDIT Refunding Series 2006 Parking Garage	<u>\$ 2,350,000</u>	<u>\$ 514,900</u>

TIPPECANOE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	377,153,717
Buildings	66,460,093
Improvements other than buildings	1,208,002
Machinery, equipment, and vehicles	28,888,706
Construction in progress	2,270,966
Total capital assets	\$ 480,251,794

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Tippecanoe County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 13, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health				
WIC NSA Grant FFY15		10.557	A70-5-070664	\$ -	\$ 731,854
WIC PC Grant FFY15			A70-5-070664	-	47,608
WIC NSA Grant FFY16			WIC 178-3; 00014313	-	33,952
WIC PC Grant FFY16			WIC PC 7455; 00014313	-	1,822
				<u>-</u>	<u>815,236</u>
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	815,236
				<u>-</u>	<u>815,236</u>
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute				
Truancy JABG ICJI 13/14		16.523	11-JB-1840; 2011-JB-FX-0017	-	7,644
				<u>-</u>	<u>7,644</u>
Missing Children's Assistance	Indiana State Police				
ICAC Task Force SFY15		16.543	2011-MC-CX-K005; A2-14-100-02	-	7,249
ICAC Task Force SFY15			2014-MC-FX-K018; A2-15-100-02	-	8,601
				<u>-</u>	<u>15,850</u>
Total - Missing Children's Assistance				-	15,850
Title V Delinquency Prevention Program	Indiana Criminal Justice Institute				
DMC ICJI Grant		16.548	JP-2011 4050; EDS# D3-15-9959	-	52,390
				<u>-</u>	<u>52,390</u>
Crime Victim Assistance	Indiana Criminal Justice Institute				
CASA ICJI VOCA FFY2015		16.575	EDS D3-15-9698; 2014-VA-GX-00	-	15,694
CASA ICJI VOCA FFY2014			EDS# D3-14-8559; 2013-VA-GX-0	-	5,282
				<u>-</u>	<u>20,976</u>
Total - Crime Victim Assistance				-	20,976
				<u>-</u>	<u>96,860</u>
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster	Indiana Department of Transportation				
Highway Planning and Construction		20.205	DES #1173626	-	819
Kiondike Rd. Reconstr. & Roundabout			DES #1382591	-	332,738
County Bridge Inspections Ph I & Ph II			FY2014 HSIP PO#12804329	-	57,754
Metropolitan Planning Grant			FY2014 PL PO#13803304	-	142,492
Metropolitan Planning Grant			FY2014 PL PO#14805624	-	118,944
Metropolitan Planning Grant			FY2015 HSIP PO#15815057	-	56,242
Metropolitan Planning Grant			FY2015 PL PO#15804461	-	303,003
Metropolitan Planning Grant			FY2015 PL PO#15804461	-	2,087
				<u>-</u>	<u>1,014,079</u>
Total - Highway Planning and Construction				-	1,014,079
				<u>-</u>	<u>1,014,079</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security				
TEMA LEPC HMEP FY2015		20.703	C44P-5-451B	-	10,431
				<u>-</u>	<u>10,431</u>
Total - Department of Transportation				-	1,024,510
				<u>-</u>	<u>1,024,510</u>
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency	Indiana Department of Health				
Preparedness (PHEP) Aligned Cooperative Agreements					
HPP & PHEP BASE Grant SFY16		93.074	A70-4-0532231	-	1,068
HPP & PHEP MRC Grant'			A70-4-0532331	-	551
				<u>-</u>	<u>1,619</u>

HPP & PHEP BASE Grant SFY15		A70-5-0532406	-	16,536
HPP & PHEP MRC Readiness		A70-5-0532485	-	3,621
HPP & PHEP Ebola		U90TP000521; #13704	-	31,033
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			-	52,809
Drug-Free Communities Support Program Grants	Direct Grant			
DFC SAMHSA Grant 14/15	93.276	5H79SP019928-07	96,727	121,446
DFC SAMHSA Grant 15/16		5H79SP019928-08	34,455	34,455
Total - Drug-Free Communities Support Program Grants			131,182	155,901
Child Support Enforcement	Indiana Department of Child Services			
Prosecutor, Clerk, and Court Incentive	93.563	CY2015	-	919,008
Indirect Costs		CY2015	-	231,267
		CY2015	-	330,012
Total - Child Support Enforcement			-	1,480,287
State Court Improvement Program	Indiana Supreme Court			
Sup 3 NCJFCJ Grant	93.586	CIP-050515-PDS	-	1,149
Court Impr Project FFY15		CIP-2014-BT	-	6,097
Total - State Court Improvement Program			-	7,246
Social Services Block Grant	Indiana Families and Social Services Administration			
IFSSA APS 'B'	93.667	79-15-99-0446-01	-	9,812
Total - Department of Health and Human Services			131,182	1,706,055
Department of Homeland Security				
Emergency Management Performance Grants	Indiana Department of Homeland Security			
TEMA 2014 EMPG Competitive	97.042	C44P-5-529B; C44P-5-530B	-	8,437
Emergency Management Performance Grant		C44P-5-761B EMPG10572	-	65,206
Total - Emergency Management Performance Grants			-	73,643
State Homeland Security Program	Indiana Department of Homeland Security			
TEMA 2013 SHSP Training	97.067	C44P-4-450B	-	27,700
TEMA 2013 SHSP D4 Admin		C44P-4-479B	-	35,937
TEMA 2013 SHSP Exercise		C44P-4-543B	-	15,260
TEMA 2015 SHSP Competitive		C44P-5-399B	-	7,564
TEMA 2014 SHSP Competitive		C44P-5-626B	-	13,794
TEMA 2014 SHSP Hazmat TQP		C44P-5-658B	-	2,776
TEMA 2014 SHSP D4 Equip		C44P-5-671B	-	13,750
TEMA 2014 SHSP Training		C44P-5-684B	-	13,614
Total - State Homeland Security Program			-	130,395
Total - Department of Homeland Security			-	204,038
Total federal awards expended			\$ 131,182	\$ 3,846,699

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

TIPPECANOE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

TIPPECANOE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified
	Highway Planning and Construction Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Christa Coffey

clerk@tippecanoe.in.gov

www.tippecanoe.in.gov/clerk

County Courthouse
301 Main Street
Lafayette, Indiana 47901

Tippecanoe County Clerk of the Courts

PO Box 1665
Lafayette, Indiana 47902
phone 765.423.9326
fax 765.423.9194

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Christa Coffey, Clerk
Contact Phone Number: 765-423-9724

Status of Audit Finding:

Segregation of duties was made after determination of the issues identified in 2014:

- Mail, including payments by check or money order, is retrieved each day by a designated staff member from the PO Box and County Office Building Mail Room
- The employee who opens the mail on their assigned day disburses incoming 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 a Supervisor, Chief Deputy, or Clerk

It is now required the total of payment form submitted (cash to cash, checks to checks) must match day-end totals for Odyssey, Quest and ISETS.

Christa Coffey

Christa Coffey
Tippecanoe County Clerk

11-30-2016

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/>.