

**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, 2016 to December 31, 2016



**FILED**  
12/14/2017



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-13
Notes to Financial Statement .....	14-19
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	22-57
Schedule of Payables and Receivables .....	58
Schedule of Leases and Debt .....	59
Schedule of Capital Assets.....	60
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance .....	62-63
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	66-67
Notes to Schedule of Expenditures of Federal Awards .....	68
Schedule of Findings and Questioned Costs .....	69-71
Auditee-Prepared Document:	
Corrective Action Plan .....	74
Other Reports.....	75

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robert A. 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	David Byers Tracy Brown	01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	David Williams John R. Basham II	01-01-16 to 12-31-16 01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, 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 from 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 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

***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, 2016.

***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, 2016, 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 5, 2017, 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 5, 2017



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 5, 2017, 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 County'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

**Tippecanoe County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

December 5, 2017

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 4,983,907	\$ 4,078,957	\$ 4,983,907	\$ 4,078,957
Sheriff's Inmate Trust	39,016	2,336,875	2,321,615	54,276
Jail Commissary	217,458	774,210	667,611	324,057
Clerk's Trust	2,435,443	17,451,466	15,591,102	4,295,807
County Home Residents' Trust	48,331	182,593	198,698	32,226
General	9,145,040	34,617,661	35,130,002	8,632,699
Accident Report	34,470	12,291	4,810	41,951
Bid Deposits and Bonds Holding	284,465	335,445	355,359	264,551
CEDIT County Share	16,812,000	7,132,267	7,908,495	16,035,772
City and Town Court Costs	3,132	43,713	46,845	-
Clerk's Records Perpetuation	178,337	151,841	189,239	140,939
COIT County Distributive Shares	2,262,873	8,666,977	8,759,031	2,170,819
Community Corrections	52,836	1,887,604	1,497,586	442,854
Congressional School Interest	1,592	330	-	1,922
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	61,475	40,145	28,865	72,755
Cumulative Bridge	1,764,941	2,808,280	3,750,625	822,596
Cumulative Capital Development	2,442,314	1,383,860	1,664,172	2,162,002
Alexander Ross Detention	11,613	3,494	-	15,107
Drug Free Community	145,908	139,026	130,071	154,863
Electronic Map Generation	26,465	500	-	26,965
Emergency Planning/Right To Know	12,299	8,227	722	19,804
Enhanced Access	9,916	558	-	10,474
Extradition and Sheriff's Assistance	7,000	-	-	7,000
Firearms Training	83,577	65,380	37,794	111,163
General Drain Improvement	915,897	475,260	908,853	482,304
Identification Security Protection	114,360	12,029	59,916	66,473
Landfill Closure and Post Closure	4,479,340	40,598	419,270	4,100,668
Levy Excess	648,776	-	101,478	547,298
Local Health Maintenance	64,295	109,008	71,157	102,146
Local Road and Street	359,797	1,018,693	939,117	439,373
Misdemeanant	63,594	115,982	132,217	47,359
Motor Vehicle Highway	2,334,293	4,466,553	4,140,870	2,659,976
Omitted Property Audits	1,507,448	-	590,180	917,268
Park Nonreverting Capital	31,365	239	2,200	29,404
Plat Book	42,806	32,585	29,784	45,607
Rainy Day	7,762,315	1,698,666	1,759,957	7,701,024
Reassessment - 2015	237,101	373,058	322,632	287,527
Recorder's Records Perpetuation	491,764	263,226	178,708	576,282
Sheriff's Pension Trust	166,991	171,827	82,403	256,415
Supplemental Public Defender Services	39,637	76,234	91,105	24,766
Tax Sale Surplus	674,705	1,172,810	727,690	1,119,825
Surveyor's Corner Perpetuation	187,137	28,270	22,861	192,546
Tax Sale Fees	3,195	-	-	3,195
Tax Sale Redemption	37	97,060	95,998	1,099
Surplus Tax	938,562	182,436	643,028	477,970
Local Health Department Trust Account	125,590	98,350	65,797	158,143
Unsafe Building	57,211	10,000	11,645	55,566
GAL/CASA	10,428	79,650	60,518	29,560
Auditors Ineligible Deductions	410,649	36,650	93,717	353,582
County Elected Officials Training	49,888	11,966	4,087	57,767
Statewide 911	2,897,065	1,745,307	1,433,764	3,208,608
LOIT Special Distribution	-	5,051,963	1,824,053	3,227,910
Adult Probation Administrative	119,139	229,955	293,149	55,945
Alternative Dispute Resolution	18,216	13,391	10,998	20,609
Drainage Maintenance	1,508,267	441,264	501,776	1,447,755
Sheriff Sale Administration	96,382	45,947	29,100	113,229
Recycling	43,624	15,400	-	59,024
Parking Facility Operating	340,506	148,575	95,782	393,299
Payroll Clearing	29,460	22,621,431	22,621,468	29,423
Settlement	2,088	204,497,382	204,499,236	234
Wheel Tax	3,699	202,649	200,953	5,395
Sur Tax	114,821	2,637,650	2,624,948	127,523
State Fines & Forfeitures	-	20,116	-	20,116
Special Death Benefit	1,060	14,345	14,185	1,220
Education Plate Fees Agency	263	2,850	2,775	338
Innkeepers Tax Collections	323,739	2,496,625	2,429,602	390,762
CEDIT Distribution	51,213	3,603,606	3,595,720	59,099
COIT Distribution	-	21,503,663	21,503,663	-

TIPPECANOE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
93.563 Title IV-D Incentive	89,871	52,930	65,542	77,259
93.563 Prosecutor IV-D Incentive-Post Oct '99	160,148	79,868	82,022	157,994
93.563 Clerk IV-D Incentive-Post Oct '99	30,387	52,444	68,010	14,821
Truancy JABG ICJI	-	18,182	18,182	-
Traffic/ Area Plan	(4,200)	11,939	18,092	(10,353)
APC SURP Carroll County	(16,306)	20,218	-	3,912
CASA ICJI VOCA	(6,549)	29,307	32,165	(9,407)
ICAC Tak Force	-	11,398	11,398	-
IFSSA Adult Protect Svc	(12,609)	144,375	162,332	(30,566)
Med Reserve Corps NACCHO	76	-	-	76
WIC	(136,349)	932,856	883,370	(86,863)
WIC Peer Counselor	(8,708)	57,657	57,299	(8,350)
Debt Service/ Jail Lease	587,566	1,201,327	1,139,000	649,893
Debt Service/ Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	16,542	-	-	16,542
DFC SAMHSA Grant	-	113,350	113,350	-
Family Court Grant	-	10,000	10,000	-
Court Improvement Project	500	-	-	500
TEMA LEPC HMEP	-	8,481	8,481	-
TEMA SHSP D4 Equip	-	7,124	7,124	-
Help America Vote	2,525	-	-	2,525
TEMA EMPG Supplement	-	5,111	5,111	-
Jury Pay	17,066	22,624	25,864	13,826
Bio Emergency HPP & PHEP	(10,865)	34,344	24,630	(1,151)
Ag Test Plot Donation	1,907	-	-	1,907
Extension Donation	600	-	-	600
Fg Restoration Donation	16,278	-	-	16,278
Health Dept Donation	244	-	212	32
Park Donation	4,911	9,616	7,475	7,052
Naturalist Program Gift	112,038	843	2,873	110,008
Sheriff Donation	14,333	100	2,626	11,807
Villa Donation	73,771	-	22,833	50,938
Cary Home Donation	10,139	13,260	12,014	11,385
Juvenile Probation Donation	110	-	-	110
CASA Donations	6,973	8,322	3,514	11,781
WIC Donations	3,815	-	52	3,763
County Self Insurance Rainy Day	3,000,000	-	-	3,000,000
County Self Insurance	(382,296)	9,501,324	7,676,921	1,442,107
Public Officials Self Insurance	231,874	1,646	21,585	211,935
Commissioners Self Insurance	228,018	5,212	14,990	218,240
Highway Self Insurance	136,164	1,029	12,900	124,293
Sheriff Self Insurance	424,631	2,969	67,954	359,646
Flex Benefits	122,438	340,432	320,034	142,836
Long Term Disability	11,050	102,689	77,156	36,583
Inmate Medical Copay	70,664	11,729	36,531	45,862
Project (Revolving)	2,169,442	3,166,764	5,165,333	170,873
Inmate Medical	172,735	-	-	172,735
Superior Ct 3 DFC Grant	900	3,000	3,400	500
Proj Lifesaver - McAllister	14,074	-	8,820	5,254
CC DOC Adult Grant	5,677	1,371,220	1,343,186	33,711
CC DOC Community Transitions	20,745	69,350	14,784	75,311
CC Truancy Mediation	12,060	22,440	21,432	13,068
User Fee/ Law Enforcement Cont Ed	94,695	36,231	23,121	107,805
Project/ Hwy Escrow	55,233	4,709	-	59,942
CC DOC State Work Release	12,507	12,400	25,549	(642)
Juv Probation DFC Grant	1,095	-	1,095	-
CASA CAPTA	6	-	6	-
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	51,143	262,052	261,611	51,584
Court Interpreter IN Supreme Ct	29,150	-	13,610	15,540
Cary Home JAMS Grant	3,735	-	-	3,735
Other Cash On Hand	15,694	388,903	403,088	1,509
TEMA 2013 SHSP Training	(4,737)	10,517	5,780	-
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

TIPPECANOE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
CASA JFC Grant	1,111	-	-	1,111
Adolescent Sub Abuse	3,175	-	-	3,175
Children's Advocacy Grant	1,434	-	-	1,434
Court Tech Improvement	23	-	-	23
Tobacco Cessation	304	-	-	304
TB Grant	4,398	-	-	4,398
TIF Capital Projects/ Southeast Industrial	836,974	1,639,575	1,084,803	1,391,746
User Fee/ Sheriff False Alarm	16,150	1,700	-	17,850
User Fee/ Sheriff Cont Ed	24,208	8,302	22,882	9,628
User Fee/ Forensic Diversion Participant	1,569	600	200	1,969
User Fee/ Pre-trial Diversion	74,847	205,326	263,338	16,835
User Fee/ Infraction Diversion	92,204	107,856	61,524	138,536
User Fee/ Late Surrender	41,338	-	-	41,338
User Fee/ AFDC Welfare PC	4,213	-	-	4,213
Project/ F-Lake Detention	138,023	33,333	510	170,846
Project/ Phase II Stormwater	1,581,134	284,889	456,176	1,409,847
Project/ Berlovitz Detention	26,640	203	-	26,843
Project/ Revenue Bonds (parking garage)	507,465	-	507,465	-
Project/ Wabash River Hydrology	8,122	62	-	8,184
Project/ Highway Escrow (j&c)	5,626	13	-	5,639
Project/ EDIT Refinance (2006 pg)	258,497	2,438,400	2,696,897	-
Project/ Great Lakes	547,576	4,164	-	551,740
Retainage - Tyler CLT	3,690	-	-	3,690
County Share Surtax	1,645,457	1,279,322	1,315,884	1,608,895
County Share Wheel Tax	60,662	95,255	109,730	46,187
User Fee/ Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Forfeitures	1,920	8	926	1,002
Non-Drug Forfeitures	1	-	-	1
Prosecutor Drug Enforcement	27,815	29,022	39,756	17,081
User Fee/ Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee/ National Guard	449	-	-	449
Project/ Dust Control	5,243	3,263	-	8,506
Court Services (Substance Abuse/MH)	-	155,591	142,443	13,148
Court Services (Violence in Comm/CS)	-	115,821	57,778	58,043
Court Services (Drug Court)	10	-	-	10
TIPPCO HAZMAT	19,036	9,817	17,068	11,785
Juvenile Drug Court	3,018	-	-	3,018
Mortgage Fee (All Entities)	1,200	15,658	15,455	1,403
Parks Tax Collections	41	749	724	66
Family Counseling	53,213	20,975	22,089	52,099
Juv Alt Project Income	5,957	24,881	29,480	1,358
Francis Powers Trust	70,428	654	59	71,023
Battle Ground Fence	21,739	158	2,500	19,397
Deer Creek Levy	-	4,570	4,570	-
Settlement Holding of 2010	8,729	-	-	8,729
TEMA SHSP Tippecanoe Equip	(3,600)	22,111	18,511	-
HPP & PHEP MRC Readiness	(645)	3,939	3,294	-
DTF Coalition Grant	(7,048)	17,401	21,548	(11,195)
Law Enforcement Warrant Fund	1,544,292	8,136	120,206	1,432,222
Sheriff Unclaimed	46,546	-	2,852	43,694
Animal Control	4,344	10,206	-	14,550
HPP & PHEP EBOLA Grant	590	-	590	-
JUV ALT Safe Place	1,060	7,560	4,535	4,085
JUV ALT DOC JDAI 2014	13,776	40,718	47,306	7,188
SUP 3 NCJFCJ Grant	-	1,196	1,196	-
Veterans Treatment	-	18,000	-	18,000
Safe Sleep Program Grant	-	4,800	1,188	3,612
JDAI Performance Grant	-	59,000	-	59,000
Drug Prosecution Fund	-	9,891	2,950	6,941
STD Prevention Grant	-	16,025	17,440	(1,415)
Immunization Grant	-	61,390	61,548	(158)
Prosecutor ICJI HTCUI	-	69,799	70,061	(262)
Prosecutor ICJI VOCA	-	33,614	47,495	(13,881)
CC TANF Block Grant	-	2,965	11,522	(8,557)
DOC Probation Grant	-	87,188	28,874	58,314
CASA Capacity Building Grant	-	36,703	28,190	8,513
TAGS VASIA Grant	-	87,500	87,500	-
Zika Preparedness	-	1,550	2,360	(810)
ICJI EEDMA Project	-	73,923	74,588	(665)

TIPPECANOE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
TEMA Hazard Warning Fund	-	30,167	-	30,167
CC DOC Community Relations	-	23,400	-	23,400
TEMA SHSP D4 Exercise	-	4,958	4,958	-
LOIT 2016 SPCL	-	14,891,878	14,891,878	-
CIP CHINS Caseload	-	2,500	2,500	-
Totals	<u>\$ 83,735,071</u>	<u>\$ 398,251,946</u>	<u>\$ 397,210,713</u>	<u>\$ 84,776,304</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 non-businesses 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has 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 the year 2016 totaled \$1,139,000.

**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.

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the 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, 2016

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General
Cash and investments - beginning	\$ 4,983,907	\$ 39,016	\$ 217,458	\$ 2,435,443	\$ 48,331	\$ 9,145,040
Receipts:						
Taxes	4,078,957	-	-	-	-	22,876,661
Licenses and permits	-	-	-	-	-	650,620
Intergovernmental receipts	-	-	-	-	-	5,053,095
Charges for services	-	-	-	-	-	3,701,068
Fines and forfeits	-	-	-	-	-	661,484
Other receipts	-	2,336,875	774,210	17,451,466	182,593	1,674,733
Total receipts	4,078,957	2,336,875	774,210	17,451,466	182,593	34,617,661
Disbursements:						
Personal services	-	-	-	-	-	24,981,844
Supplies	-	-	-	-	-	1,514,903
Other services and charges	4,983,907	-	-	-	-	8,598,878
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	33,981
Other disbursements	-	2,321,615	667,611	15,591,102	198,698	396
Total disbursements	4,983,907	2,321,615	667,611	15,591,102	198,698	35,130,002
Excess (deficiency) of receipts over disbursements	(904,950)	15,260	106,599	1,860,364	(16,105)	(512,341)
Cash and investments - ending	\$ 4,078,957	\$ 54,276	\$ 324,057	\$ 4,295,807	\$ 32,226	\$ 8,632,699

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares
Cash and investments - beginning	\$ 34,470	\$ 284,465	\$ 16,812,000	\$ 3,132	\$ 178,337	\$ 2,262,873
Receipts:						
Taxes	-	-	6,929,087	-	-	8,578,319
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,753	960
Charges for services	12,291	-	32,284	-	-	71,900
Fines and forfeits	-	-	-	43,713	139,088	-
Other receipts	-	335,445	170,896	-	-	15,798
Total receipts	12,291	335,445	7,132,267	43,713	151,841	8,666,977
Disbursements:						
Personal services	-	-	516,787	-	13,604	8,571,960
Supplies	-	-	1,256	-	4,956	135,004
Other services and charges	4,810	355,159	2,092,550	46,845	170,679	52,067
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,502,835	-	-	-
Other disbursements	-	200	795,067	-	-	-
Total disbursements	4,810	355,359	7,908,495	46,845	189,239	8,759,031
Excess (deficiency) of receipts over disbursements	7,481	(19,914)	(776,228)	(3,132)	(37,398)	(92,054)
Cash and investments - ending	\$ 41,951	\$ 264,551	\$ 16,035,772	\$ -	\$ 140,939	\$ 2,170,819

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Community Corrections	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 52,836	\$ 1,592	\$ 43,511	\$ 61,475	\$ 1,764,941	\$ 2,442,314
Receipts:						
Taxes	-	-	-	-	2,457,495	1,243,357
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	297	-	-	-	342,114	123,738
Charges for services	1,869,738	-	-	40,145	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,569	330	-	-	8,671	16,765
Total receipts	1,887,604	330	-	40,145	2,808,280	1,383,860
Disbursements:						
Personal services	1,178,639	-	-	-	739,458	215,069
Supplies	21,300	-	-	-	75,476	32,600
Other services and charges	287,051	-	-	8,500	2,003,854	497,923
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	931,837	898,580
Other disbursements	10,596	-	-	20,365	-	20,000
Total disbursements	1,497,586	-	-	28,865	3,750,625	1,664,172
Excess (deficiency) of receipts over disbursements	390,018	330	-	11,280	(942,345)	(280,312)
Cash and investments - ending	\$ 442,854	\$ 1,922	\$ 43,511	\$ 72,755	\$ 822,596	\$ 2,162,002

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Alexander Ross Detention	Drug Free Community	Electronic Map Generation	Emergency Planning/ Right To Know	Enhanced Access	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 11,613	\$ 145,908	\$ 26,465	\$ 12,299	\$ 9,916	\$ 7,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,103	-	-
Charges for services	3,405	-	500	-	558	-
Fines and forfeits	-	139,026	-	-	-	-
Other receipts	89	-	-	124	-	-
Total receipts	3,494	139,026	500	8,227	558	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	130,071	-	722	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	130,071	-	722	-	-
Excess (deficiency) of receipts over disbursements	3,494	8,955	500	7,505	558	-
Cash and investments - ending	\$ 15,107	\$ 154,863	\$ 26,965	\$ 19,804	\$ 10,474	\$ 7,000

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Firearms Training	General Drain Improvement	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 83,577	\$ 915,897	\$ 114,360	\$ 4,479,340	\$ 648,776	\$ 64,295
Receipts:						
Taxes	-	226,569	-	-	-	-
Licenses and permits	62,690	-	-	-	-	-
Intergovernmental receipts	-	64,474	-	-	-	109,008
Charges for services	-	-	11,966	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,690	184,217	63	40,598	-	-
Total receipts	65,380	475,260	12,029	40,598	-	109,008
Disbursements:						
Personal services	-	-	-	-	-	66,177
Supplies	-	-	-	-	-	-
Other services and charges	37,794	895,090	59,916	419,270	-	4,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	980
Other disbursements	-	13,763	-	-	101,478	-
Total disbursements	37,794	908,853	59,916	419,270	101,478	71,157
Excess (deficiency) of receipts over disbursements	27,586	(433,593)	(47,887)	(378,672)	(101,478)	37,851
Cash and investments - ending	\$ 111,163	\$ 482,304	\$ 66,473	\$ 4,100,668	\$ 547,298	\$ 102,146

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 359,797	\$ 63,594	\$ 2,334,293	\$ 1,507,448	\$ 31,365	\$ 42,806
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	26,138	-	-	-
Intergovernmental receipts	945,851	95,982	4,404,994	-	-	-
Charges for services	30,485	-	18,198	-	-	32,585
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,357	20,000	17,223	-	239	-
Total receipts	1,018,693	115,982	4,466,553	-	239	32,585
Disbursements:						
Personal services	-	-	2,973,345	-	-	29,288
Supplies	355,922	8,122	206,788	-	-	496
Other services and charges	563,195	76,104	878,626	590,180	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	20,000	47,991	81,857	-	2,200	-
Other disbursements	-	-	254	-	-	-
Total disbursements	939,117	132,217	4,140,870	590,180	2,200	29,784
Excess (deficiency) of receipts over disbursements	79,576	(16,235)	325,683	(590,180)	(1,961)	2,801
Cash and investments - ending	\$ 439,373	\$ 47,359	\$ 2,659,976	\$ 917,268	\$ 29,404	\$ 45,607

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sheriffs Pension Trust	Supplemental Public Defender Services	Tax Sale Surplus
Cash and investments - beginning	\$ 7,762,315	\$ 237,101	\$ 491,764	\$ 166,991	\$ 39,637	\$ 674,705
Receipts:						
Taxes	-	337,192	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,556	-	-	-	-
Charges for services	-	-	263,226	-	-	-
Fines and forfeits	-	-	-	171,827	76,234	-
Other receipts	1,698,666	2,310	-	-	-	1,172,810
Total receipts	1,698,666	373,058	263,226	171,827	76,234	1,172,810
Disbursements:						
Personal services	-	168,395	155,729	82,403	-	-
Supplies	-	18,926	-	-	-	-
Other services and charges	-	135,311	22,979	-	91,105	727,690
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	93,921	-	-	-	-	-
Other disbursements	1,666,036	-	-	-	-	-
Total disbursements	1,759,957	322,632	178,708	82,403	91,105	727,690
Excess (deficiency) of receipts over disbursements	(61,291)	50,426	84,518	89,424	(14,871)	445,120
Cash and investments - ending	\$ 7,701,024	\$ 287,527	\$ 576,282	\$ 256,415	\$ 24,766	\$ 1,119,825

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Surplus Tax	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 187,137	\$ 3,195	\$ 37	\$ 938,562	\$ 125,590	\$ 57,211
Receipts:						
Taxes	-	-	-	182,436	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	98,142	-
Charges for services	28,270	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	97,060	-	208	10,000
Total receipts	28,270	-	97,060	182,436	98,350	10,000
Disbursements:						
Personal services	22,861	-	-	-	30,336	-
Supplies	-	-	-	-	972	-
Other services and charges	-	-	95,998	643,028	34,489	11,645
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	22,861	-	95,998	643,028	65,797	11,645
Excess (deficiency) of receipts over disbursements	5,409	-	1,062	(460,592)	32,553	(1,645)
Cash and investments - ending	\$ 192,546	\$ 3,195	\$ 1,099	\$ 477,970	\$ 158,143	\$ 55,566

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	<u>GAL/CASA</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Statewide 911</u>	<u>LOIT Special Distribution</u>	<u>Adult Probation Administrative</u>
Cash and investments - beginning	\$ 10,428	\$ 410,649	\$ 49,888	\$ 2,897,065	\$ -	\$ 119,139
Receipts:						
Taxes	-	34,751	-	-	5,051,963	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	79,540	-	-	-	-	-
Charges for services	-	1,899	11,966	1,722,311	-	229,955
Fines and forfeits	-	-	-	-	-	-
Other receipts	110	-	-	22,996	-	-
Total receipts	<u>79,650</u>	<u>36,650</u>	<u>11,966</u>	<u>1,745,307</u>	<u>5,051,963</u>	<u>229,955</u>
Disbursements:						
Personal services	51,404	14,678	-	61,441	-	269,064
Supplies	4,691	1,683	-	-	644,746	4,849
Other services and charges	4,423	59,966	4,087	1,275,147	950,000	16,861
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	353	-	97,176	229,307	-
Other disbursements	-	17,037	-	-	-	2,375
Total disbursements	<u>60,518</u>	<u>93,717</u>	<u>4,087</u>	<u>1,433,764</u>	<u>1,824,053</u>	<u>293,149</u>
Excess (deficiency) of receipts over disbursements	<u>19,132</u>	<u>(57,067)</u>	<u>7,879</u>	<u>311,543</u>	<u>3,227,910</u>	<u>(63,194)</u>
Cash and investments - ending	<u>\$ 29,560</u>	<u>\$ 353,582</u>	<u>\$ 57,767</u>	<u>\$ 3,208,608</u>	<u>\$ 3,227,910</u>	<u>\$ 55,945</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Administration	Recycling	Parking Facility Operating	Payroll Clearing
Cash and investments - beginning	\$ 18,216	\$ 1,508,267	\$ 96,382	\$ 43,624	\$ 340,506	\$ 29,460
Receipts:						
Taxes	-	413,124	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,975	-	15,400	145,818	-
Fines and forfeits	13,391	-	-	-	-	-
Other receipts	-	26,165	45,947	-	2,757	22,621,431
Total receipts	13,391	441,264	45,947	15,400	148,575	22,621,431
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,998	344,682	29,100	-	95,782	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	157,094	-	-	-	22,621,468
Total disbursements	10,998	501,776	29,100	-	95,782	22,621,468
Excess (deficiency) of receipts over disbursements	2,393	(60,512)	16,847	15,400	52,793	(37)
Cash and investments - ending	\$ 20,609	\$ 1,447,755	\$ 113,229	\$ 59,024	\$ 393,299	\$ 29,423

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Settlement	Wheel Tax	Sur Tax	State Fines & Forefeitures	Special Death Benefit	Education Plate Fees Agency
Cash and investments - beginning	\$ 2,088	\$ 3,699	\$ 114,821	\$ -	\$ 1,060	\$ 263
Receipts:						
Taxes	182,571,416	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,630,392	202,649	2,637,650	-	-	-
Charges for services	16,692	-	-	-	14,345	2,850
Fines and forfeits	271,882	-	-	-	-	-
Other receipts	7,000	-	-	20,116	-	-
Total receipts	<u>204,497,382</u>	<u>202,649</u>	<u>2,637,650</u>	<u>20,116</u>	<u>14,345</u>	<u>2,850</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	204,499,236	200,953	2,624,948	-	-	2,775
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	14,185	-
Total disbursements	<u>204,499,236</u>	<u>200,953</u>	<u>2,624,948</u>	<u>-</u>	<u>14,185</u>	<u>2,775</u>
Excess (deficiency) of receipts over disbursements	<u>(1,854)</u>	<u>1,696</u>	<u>12,702</u>	<u>20,116</u>	<u>160</u>	<u>75</u>
Cash and investments - ending	<u>\$ 234</u>	<u>\$ 5,395</u>	<u>\$ 127,523</u>	<u>\$ 20,116</u>	<u>\$ 1,220</u>	<u>\$ 338</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 323,739	\$ 51,213	\$ -	\$ 89,871	\$ 160,148	\$ 30,387
Receipts:						
Taxes	2,493,352	3,603,606	21,503,663	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,230	78,582	52,230
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,273	-	-	700	1,286	214
Total receipts	2,496,625	3,603,606	21,503,663	52,930	79,868	52,444
Disbursements:						
Personal services	-	-	-	56,180	80,088	59,594
Supplies	-	-	-	5,348	332	8,416
Other services and charges	2,429,602	-	-	3,441	1,602	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	573	-	-
Other disbursements	-	3,595,720	21,503,663	-	-	-
Total disbursements	2,429,602	3,595,720	21,503,663	65,542	82,022	68,010
Excess (deficiency) of receipts over disbursements	67,023	7,886	-	(12,612)	(2,154)	(15,566)
Cash and investments - ending	\$ 390,762	\$ 59,099	\$ -	\$ 77,259	\$ 157,994	\$ 14,821

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Truancy JABG ICJI	Traffic/ Area Plan	APC SURP Carroll County	CASA ICJI VOCA	ICAC Tak Force	IFSSA Adult Protect Svc
Cash and investments - beginning	\$ -	\$ (4,200)	\$ (16,306)	\$ (6,549)	\$ -	\$ (12,609)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,182	11,939	20,218	29,307	11,398	144,375
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>18,182</u>	<u>11,939</u>	<u>20,218</u>	<u>29,307</u>	<u>11,398</u>	<u>144,375</u>
Disbursements:						
Personal services	-	-	-	32,165	-	160,223
Supplies	-	-	-	-	-	1,602
Other services and charges	18,182	18,092	-	-	7,700	507
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,698	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>18,182</u>	<u>18,092</u>	<u>-</u>	<u>32,165</u>	<u>11,398</u>	<u>162,332</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(6,153)</u>	<u>20,218</u>	<u>(2,858)</u>	<u>-</u>	<u>(17,957)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (10,353)</u>	<u>\$ 3,912</u>	<u>\$ (9,407)</u>	<u>\$ -</u>	<u>\$ (30,566)</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Med Reserve Corps NACCHO	WIC	WIC Peer Counselor	Debt Service/ Jail Lease	Debt Service/ Reserve	D-4 Emergency Deployment
Cash and investments - beginning	\$ 76	\$ (136,349)	\$ (8,708)	\$ 587,566	\$ 116,178	\$ 16,542
Receipts:						
Taxes	-	-	-	639,807	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	932,856	57,657	61,520	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	500,000	-	-
Total receipts	-	932,856	57,657	1,201,327	-	-
Disbursements:						
Personal services	-	723,769	53,323	-	-	-
Supplies	-	70,914	-	-	-	-
Other services and charges	-	83,324	3,583	1,139,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,363	393	-	-	-
Total disbursements	-	883,370	57,299	1,139,000	-	-
Excess (deficiency) of receipts over disbursements	-	49,486	358	62,327	-	-
Cash and investments - ending	\$ 76	\$ (86,863)	\$ (8,350)	\$ 649,893	\$ 116,178	\$ 16,542

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	DFC SAMHSA Grant	Family Court Grant	Court Improvement Project	TEMA LEPC HMEP	TEMA SHSP D4 Equip	Help America Vote
Cash and investments - beginning	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 2,525
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	113,350	10,000	-	8,267	7,124	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	214	-	-
Total receipts	113,350	10,000	-	8,481	7,124	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,757	-	-	-	-	-
Other services and charges	110,593	10,000	-	8,481	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,124	-
Other disbursements	-	-	-	-	-	-
Total disbursements	113,350	10,000	-	8,481	7,124	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
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, 2016

	TEMA EMPG Supplement	Jury Pay	Bio Emergency HPP & PHEP	Ag Test Plot Donation	Extension Donation	Fg Restoration Donation
Cash and investments - beginning	\$ -	\$ 17,066	\$ (10,865)	\$ 1,907	\$ 600	\$ 16,278
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,111	-	34,344	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	21,794	-	-	-	-
Other receipts	-	830	-	-	-	-
Total receipts	5,111	22,624	34,344	-	-	-
Disbursements:						
Personal services	-	-	4,216	-	-	-
Supplies	-	-	1,000	-	-	-
Other services and charges	-	25,864	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,957	-	19,414	-	-	-
Other disbursements	2,154	-	-	-	-	-
Total disbursements	5,111	25,864	24,630	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,240)	9,714	-	-	-
Cash and investments - ending	\$ -	\$ 13,826	\$ (1,151)	\$ 1,907	\$ 600	\$ 16,278

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Health Dept Donation	Park Donation	Naturalist Program Gift	Sheriff Donation	Villa Donation	Cary Home Donation
Cash and investments - beginning	\$ 244	\$ 4,911	\$ 112,038	\$ 14,333	\$ 73,771	\$ 10,139
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	115
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,616	843	100	-	13,145
Total receipts	-	9,616	843	100	-	13,260
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	212	7,475	2,873	2,626	-	12,014
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	22,833	-
Other disbursements	-	-	-	-	-	-
Total disbursements	212	7,475	2,873	2,626	22,833	12,014
Excess (deficiency) of receipts over disbursements	(212)	2,141	(2,030)	(2,526)	(22,833)	1,246
Cash and investments - ending	\$ 32	\$ 7,052	\$ 110,008	\$ 11,807	\$ 50,938	\$ 11,385

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Juvenile Probation Donation	CASA Donations	WIC Donations	County Self Insurance Rainy Day	County Self Insurance	Public Officials Self Insurance
Cash and investments - beginning	\$ 110	\$ 6,973	\$ 3,815	\$ 3,000,000	\$ (382,296)	\$ 231,874
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	9,497,662	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,322	-	-	3,662	1,646
Total receipts	-	8,322	-	-	9,501,324	1,646
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	47	-	-	-	-
Other services and charges	-	3,467	52	-	7,676,921	21,585
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,514	52	-	7,676,921	21,585
Excess (deficiency) of receipts over disbursements	-	4,808	(52)	-	1,824,403	(19,939)
Cash and investments - ending	\$ 110	\$ 11,781	\$ 3,763	\$ 3,000,000	\$ 1,442,107	\$ 211,935

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Commissioners Self Insurance	Highway Self Insurance	Sheriff Self Insurance	Flex Benefits	Long Term Disability	Inmate Medical Copay
Cash and investments - beginning	\$ 228,018	\$ 136,164	\$ 424,631	\$ 122,438	\$ 11,050	\$ 70,664
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	340,432	102,689	11,477
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,212	1,029	2,969	-	-	252
Total receipts	5,212	1,029	2,969	340,432	102,689	11,729
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	14,990	12,900	67,954	320,034	77,156	36,531
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,990	12,900	67,954	320,034	77,156	36,531
Excess (deficiency) of receipts over disbursements	(9,778)	(11,871)	(64,985)	20,398	25,533	(24,802)
Cash and investments - ending	\$ 218,240	\$ 124,293	\$ 359,646	\$ 142,836	\$ 36,583	\$ 45,862

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Project (Revolving)	Inmate Medical	Superior Ct 3 DFC Grant	Proj Lifesaver - McAllister	CC DOC Adult Grant	CC DOC Community Transitions
Cash and investments - beginning	\$ 2,169,442	\$ 172,735	\$ 900	\$ 14,074	\$ 5,677	\$ 20,745
Receipts:						
Taxes	1,323,999	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,832,219	-	-	-	1,371,220	69,350
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,546	-	3,000	-	-	-
Total receipts	3,166,764	-	3,000	-	1,371,220	69,350
Disbursements:						
Personal services	-	-	-	-	1,270,630	8,217
Supplies	401,763	-	-	-	35,340	1,322
Other services and charges	1,134,022	-	3,400	8,820	10,527	4,943
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,317,708	-	-	-	-	-
Other disbursements	311,840	-	-	-	26,689	302
Total disbursements	5,165,333	-	3,400	8,820	1,343,186	14,784
Excess (deficiency) of receipts over disbursements	(1,998,569)	-	(400)	(8,820)	28,034	54,566
Cash and investments - ending	\$ 170,873	\$ 172,735	\$ 500	\$ 5,254	\$ 33,711	\$ 75,311

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	CC Truancy Mediation	User Fee/ Law Enforcement Cont Ed	Project/ Hwy Escrow	CC DOC State Work Release	Juv Probation DFC Grant	CASA CAPTA
Cash and investments - beginning	\$ 12,060	\$ 94,695	\$ 55,233	\$ 12,507	\$ 1,095	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,400	-	-
Charges for services	-	36,231	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,440	-	4,709	-	-	-
Total receipts	22,440	36,231	4,709	12,400	-	-
Disbursements:						
Personal services	21,277	-	-	7,276	-	-
Supplies	-	-	-	9,519	-	-
Other services and charges	-	23,121	-	8,666	1,095	6
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	155	-	-	88	-	-
Total disbursements	21,432	23,121	-	25,549	1,095	6
Excess (deficiency) of receipts over disbursements	1,008	13,110	4,709	(13,149)	(1,095)	(6)
Cash and investments - ending	\$ 13,068	\$ 107,805	\$ 59,942	\$ (642)	\$ -	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	CASA VOCA B	Juv Alt DOC Grant	Court Interpreter IN Supreme Ct	Cary Home JAMS Grant	Other Cash On Hand	TEMA 2013 SHSP Training
Cash and investments - beginning	\$ 1,435	\$ 51,143	\$ 29,150	\$ 3,735	\$ 15,694	\$ (4,737)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	262,052	-	-	-	10,517
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	388,903	-
Total receipts	-	262,052	-	-	388,903	10,517
Disbursements:						
Personal services	-	158,179	-	-	-	-
Supplies	-	5,752	-	-	-	-
Other services and charges	-	48,496	13,610	-	-	5,780
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	48,167	-	-	-	-
Other disbursements	-	1,017	-	-	403,088	-
Total disbursements	-	261,611	13,610	-	403,088	5,780
Excess (deficiency) of receipts over disbursements	-	441	(13,610)	-	(14,185)	4,737
Cash and investments - ending	\$ 1,435	\$ 51,584	\$ 15,540	\$ 3,735	\$ 1,509	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant	Highway Safety Program	Speed Limit Project	TEMA 2005 SHSP
Cash and investments - beginning	\$ 3,802	\$ 255	\$ 23,151	\$ 1,691	\$ 31,781	\$ 25,421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 3,802</u>	<u>\$ 255</u>	<u>\$ 23,151</u>	<u>\$ 1,691</u>	<u>\$ 31,781</u>	<u>\$ 25,421</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	CASA JFC Grant	Adolescent Sub Abuse	Children's Advocacy Grant	Court Tech Improvement	Tobacco Cessation	TB Grant
Cash and investments - beginning	\$ 1,111	\$ 3,175	\$ 1,434	\$ 23	\$ 304	\$ 4,398
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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	-	-	-	-	-	-
Cash and investments - ending	\$ 1,111	\$ 3,175	\$ 1,434	\$ 23	\$ 304	\$ 4,398

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	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	\$ 836,974	\$ 16,150	\$ 24,208	\$ 1,569	\$ 74,847	\$ 92,204
Receipts:						
Taxes	1,322,117	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,000	-
Charges for services	-	1,700	-	600	-	-
Fines and forfeits	-	-	-	-	199,091	107,856
Other receipts	317,458	-	8,302	-	235	-
Total receipts	1,639,575	1,700	8,302	600	205,326	107,856
Disbursements:						
Personal services	-	-	-	-	77,522	61,524
Supplies	-	-	-	200	14,499	-
Other services and charges	1,084,803	-	22,882	-	159,533	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,934	-
Other disbursements	-	-	-	-	850	-
Total disbursements	1,084,803	-	22,882	200	263,338	61,524
Excess (deficiency) of receipts over disbursements	554,772	1,700	(14,580)	400	(58,012)	46,332
Cash and investments - ending	\$ 1,391,746	\$ 17,850	\$ 9,628	\$ 1,969	\$ 16,835	\$ 138,536

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	User Fee/ Late Surrender	User Fee/ AFDC Welfare PC	Project/ F-Lake Detention	Project/ Phase II Stormwater	Project/ Berlovitz Detention	Project/ Revenue Bonds (parking garage)
Cash and investments - beginning	\$ 41,338	\$ 4,213	\$ 138,023	\$ 1,581,134	\$ 26,640	\$ 507,465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	32,284	148,936	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,049	135,953	203	-
Total receipts	-	-	33,333	284,889	203	-
Disbursements:						
Personal services	-	-	-	325,668	-	-
Supplies	-	-	-	6,660	-	-
Other services and charges	-	-	510	123,848	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	507,465
Total disbursements	-	-	510	456,176	-	507,465
Excess (deficiency) of receipts over disbursements	-	-	32,823	(171,287)	203	(507,465)
Cash and investments - ending	\$ 41,338	\$ 4,213	\$ 170,846	\$ 1,409,847	\$ 26,843	\$ -

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Project/ Wabash River Hydrology	Project/ Highway Escrow (j&c)	Project/ EDIT Refinance (2006 pg)	Project/ Great Lakes	Retainage - Tyler CLT	County Share Surtax
Cash and investments - beginning	\$ 8,122	\$ 5,626	\$ 258,497	\$ 547,576	\$ 3,690	\$ 1,645,457
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,278,282
Charges for services	-	-	-	-	-	1,040
Fines and forfeits	-	-	-	-	-	-
Other receipts	62	13	2,438,400	4,164	-	-
Total receipts	62	13	2,438,400	4,164	-	1,279,322
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	719,271
Other services and charges	-	-	897	-	-	297,603
Debt service - principal and interest	-	-	2,696,000	-	-	-
Capital outlay	-	-	-	-	-	299,010
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	2,696,897	-	-	1,315,884
Excess (deficiency) of receipts over disbursements	62	13	(258,497)	4,164	-	(36,562)
Cash and investments - ending	\$ 8,184	\$ 5,639	\$ -	\$ 551,740	\$ 3,690	\$ 1,608,895

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	County Share Wheel Tax	User Fee/ Econ Dev Wind Energy	Federal Drug Forfeitures	Non-Drug Forfeitures	Prosecutor Drug Enforcement	User Fee/ Sheriff Firearm Destruction
Cash and investments - beginning	\$ 60,662	\$ 1,000	\$ 1,920	\$ 1	\$ 27,815	\$ 1,850
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	95,255	-	-	-	10,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,405	-
Other receipts	-	-	8	-	2,617	-
Total receipts	95,255	-	8	-	29,022	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	109,730	-	-	-	856	-
Other services and charges	-	-	926	-	15,569	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	23,331	-
Other disbursements	-	-	-	-	-	-
Total disbursements	109,730	-	926	-	39,756	-
Excess (deficiency) of receipts over disbursements	(14,475)	-	(918)	-	(10,734)	-
Cash and investments - ending	\$ 46,187	\$ 1,000	\$ 1,002	\$ 1	\$ 17,081	\$ 1,850

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	User Fee/ National Guard	Project/ Dust Control	Court Services (Substance Abuse/MH)	Court Services (Violence in Comm/CS)	Court Services (Drug Court)	TIPPCO HAZMAT
Cash and investments - beginning	\$ 449	\$ 5,243	\$ -	\$ -	\$ 10	\$ 19,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,263	-	-	-	9,817
Fines and forfeits	-	-	155,229	115,821	-	-
Other receipts	-	-	362	-	-	-
Total receipts	-	3,263	155,591	115,821	-	9,817
Disbursements:						
Personal services	-	-	141,043	40,091	-	-
Supplies	-	-	1,100	-	-	-
Other services and charges	-	-	300	3,009	-	17,068
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	14,678	-	-
Total disbursements	-	-	142,443	57,778	-	17,068
Excess (deficiency) of receipts over disbursements	-	3,263	13,148	58,043	-	(7,251)
Cash and investments - ending	\$ 449	\$ 8,506	\$ 13,148	\$ 58,043	\$ 10	\$ 11,785

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Juvenile Drug Court	Mortgage Fee (All Entities)	Parks Tax Collections	Family Counseling	Juv Alt Project Income	Francis Powers Trust
Cash and investments - beginning	\$ 3,018	\$ 1,200	\$ 41	\$ 53,213	\$ 5,957	\$ 70,428
Receipts:						
Taxes	-	-	719	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	15,658	30	20,975	24,871	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10	654
Total receipts	-	15,658	749	20,975	24,881	654
Disbursements:						
Personal services	-	-	-	-	29,185	-
Supplies	-	-	-	-	25	-
Other services and charges	-	15,455	724	22,089	91	59
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	179	-
Total disbursements	-	15,455	724	22,089	29,480	59
Excess (deficiency) of receipts over disbursements	-	203	25	(1,114)	(4,599)	595
Cash and investments - ending	\$ 3,018	\$ 1,403	\$ 66	\$ 52,099	\$ 1,358	\$ 71,023

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Battle Ground Fence	Deer Creek Levy	Settlement Holding of 2010	TEMA SHSP Tippecanoe Equip	HHP & PHEP MRC Readiness	DTF Coalition Grant
Cash and investments - beginning	\$ 21,739	\$ -	\$ 8,729	\$ (3,600)	\$ (645)	\$ (7,048)
Receipts:						
Taxes	-	4,570	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,111	3,939	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	158	-	-	-	-	17,401
Total receipts	158	4,570	-	22,111	3,939	17,401
Disbursements:						
Personal services	-	-	-	-	3,294	-
Supplies	-	-	-	-	-	-
Other services and charges	2,500	4,570	-	-	-	96
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	18,511	-	21,452
Other disbursements	-	-	-	-	-	-
Total disbursements	2,500	4,570	-	18,511	3,294	21,548
Excess (deficiency) of receipts over disbursements	(2,342)	-	-	3,600	645	(4,147)
Cash and investments - ending	\$ 19,397	\$ -	\$ 8,729	\$ -	\$ -	\$ (11,195)

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Law Enforcement Warrant Fund	Sheriff Unclaimed	Animal Control	HHP & PHEP EBOLA Grant	JUV ALT Safe Place	JUV ALT DOC JDAI 2014
Cash and investments - beginning	\$ 1,544,292	\$ 46,546	\$ 4,344	\$ 590	\$ 1,060	\$ 13,776
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,560	40,718
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	10,206	-	-	-
Other receipts	8,136	-	-	-	-	-
Total receipts	8,136	-	10,206	-	7,560	40,718
Disbursements:						
Personal services	46,310	-	-	-	-	-
Supplies	3,479	-	-	590	2,174	7,120
Other services and charges	38,336	2,852	-	-	2,361	40,186
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	32,081	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	120,206	2,852	-	590	4,535	47,306
Excess (deficiency) of receipts over disbursements	(112,070)	(2,852)	10,206	(590)	3,025	(6,588)
Cash and investments - ending	\$ 1,432,222	\$ 43,694	\$ 14,550	\$ -	\$ 4,085	\$ 7,188

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	SUP 3 NCJFCJ Grant	Veterans Treatment	Safe Sleep Program Grant	JDAI Performance Grant	Drug Prosecution Fund	STD Prevention Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,196	18,000	-	59,000	-	16,025
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,800	-	9,891	-
Total receipts	1,196	18,000	4,800	59,000	9,891	16,025
Disbursements:						
Personal services	-	-	-	-	-	6,769
Supplies	-	-	1,188	-	200	2,727
Other services and charges	1,196	-	-	-	2,750	7,156
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	788
Other disbursements	-	-	-	-	-	-
Total disbursements	1,196	-	1,188	-	2,950	17,440
Excess (deficiency) of receipts over disbursements	-	18,000	3,612	59,000	6,941	(1,415)
Cash and investments - ending	\$ -	\$ 18,000	\$ 3,612	\$ 59,000	\$ 6,941	\$ (1,415)

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	Immunization Grant	Prosecutor ICJI HTCU	Prosecutor ICJI VOCA	CC TANF Block Grant	DOC Probation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	61,363	69,799	33,614	2,965	87,188
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27	-	-	-	-
Total receipts	<u>61,390</u>	<u>69,799</u>	<u>33,614</u>	<u>2,965</u>	<u>87,188</u>
Disbursements:					
Personal services	7,150	-	44,537	9,197	18,874
Supplies	4,083	-	510	988	-
Other services and charges	43,558	70,061	2,448	450	10,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,757	-	-	-	-
Other disbursements	-	-	-	887	-
Total disbursements	<u>61,548</u>	<u>70,061</u>	<u>47,495</u>	<u>11,522</u>	<u>28,874</u>
Excess (deficiency) of receipts over disbursements	<u>(158)</u>	<u>(262)</u>	<u>(13,881)</u>	<u>(8,557)</u>	<u>58,314</u>
Cash and investments - ending	<u>\$ (158)</u>	<u>\$ (262)</u>	<u>\$ (13,881)</u>	<u>\$ (8,557)</u>	<u>\$ 58,314</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	CASA Capacity Building Grant	TAGS VASIA Grant	Zika Preparedness	ICJI EEDMA Project	TEMA Hazard Warning Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	36,703	87,500	1,550	73,923	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	30,167
Total receipts	<u>36,703</u>	<u>87,500</u>	<u>1,550</u>	<u>73,923</u>	<u>30,167</u>
Disbursements:					
Personal services	27,974	-	-	2,927	-
Supplies	-	-	2,245	-	-
Other services and charges	216	87,500	115	36,568	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	28,800	-
Other disbursements	-	-	-	6,293	-
Total disbursements	<u>28,190</u>	<u>87,500</u>	<u>2,360</u>	<u>74,588</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,513</u>	<u>-</u>	<u>(810)</u>	<u>(665)</u>	<u>30,167</u>
Cash and investments - ending	<u>\$ 8,513</u>	<u>\$ -</u>	<u>\$ (810)</u>	<u>\$ (665)</u>	<u>\$ 30,167</u>

TIPPECANOE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2016

	CC DOC Community Relations	TEMA SHSP D4 Exercise	LOIT 2016 SPCL	CIP CHINS Caseload	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 83,735,071
Receipts:					
Taxes	-	-	-	-	265,873,160
Licenses and permits	-	-	-	-	739,448
Intergovernmental receipts	-	4,958	14,891,878	2,500	57,961,888
Charges for services	23,400	-	-	-	18,550,895
Fines and forfeits	-	-	-	-	2,143,047
Other receipts	-	-	-	-	52,983,508
Total receipts	<u>23,400</u>	<u>4,958</u>	<u>14,891,878</u>	<u>2,500</u>	<u>398,251,946</u>
Disbursements:					
Personal services	-	-	-	-	43,619,684
Supplies	-	3,503	-	-	4,457,950
Other services and charges	-	1,455	-	2,500	250,139,881
Debt service - principal and interest	-	-	-	-	2,696,000
Capital outlay	-	-	-	-	10,805,156
Other disbursements	-	-	14,891,878	-	85,492,042
Total disbursements	<u>-</u>	<u>4,958</u>	<u>14,891,878</u>	<u>2,500</u>	<u>397,210,713</u>
Excess (deficiency) of receipts over disbursements	<u>23,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,041,233</u>
Cash and investments - ending	<u>\$ 23,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,776,304</u>

TIPPECANOE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,062,681</u>	<u>\$ 2,180,623</u>

TIPPECANOE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Deere Credit IN 030-0064082-001	2016 John Deere Loader	\$ 15,117	04/04/2016	12/31/2022
Deere Credit Inc. 030-0064082-002	2016 John Deere Motor Graders	204,542	12/20/2016	12/20/2019
Government Building Corporation/BONY	Jail Lease/Refunding Bonds Series 2011	1,144,000	01/01/2012	07/01/2021
Motorola Solutions Credit Company	E911 Radio Lease	291,710	01/15/2016	01/15/2022
TCF Equipment Finance 001-708742-300	Excavator	<u>76,704</u>	01/22/2017	01/22/2021
Total of annual lease payments		<u>\$ 1,732,073</u>		

TIPPECANOE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,270,310
Infrastructure	398,990,789
Buildings	66,643,963
Improvements other than buildings	1,763,073
Machinery, equipment, and vehicles	29,365,144
Construction in progress	<u>4,072,398</u>
Total capital assets	<u>\$ 505,105,677</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

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

We have audited Tippecanoe County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. 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, 2016.

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 a 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 a 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 5, 2017

(This page intentionally left blank.)

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, 2016

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
<b>Department of Agriculture</b>					
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health				
8880_FFY16		10.557	WIC 178-3; 00014313	\$ -	\$ 836,134
8880_FFY17			WIC 178-3; 00017035	-	96,722
8882_FFY16			WIC PC 7455; 00014313	-	49,849
8882_FFY17			WIC PC 7455; 00017035	-	7,808
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	990,513
Total - Department of Agriculture				-	990,513
<b>Department of Justice</b>					
Juvenile Accountability Block Grants 8143_FY15	Indiana Criminal Justice Institute	16.523	EDS# D3-16-10270	-	18,182
Missing Children's Assistance 8198_SF15 8198_SF16	Indiana State Police	16.543	EDS #A2-15-100-028 EDS #A2-16-100-028	-	1,398 10,000
Total - Missing Children's Assistance				-	11,398
Crime Victim Assistance 8272_FFY16 8507_FFY16	Indiana Criminal Justice Institute	16.575	EDS #D3-16-10783 EDS# D3-16-10596; 2015-VA-GX-	-	33,614 29,307
Total - Crime Victim Assistance				-	62,921
Edward Byrne Memorial Justice Assistance Grant Program 8271_CFY16	Indiana Criminal Justice Institute	16.738	#4771-D3-16-10859	-	69,799
Total - Department of Justice				-	162,300
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation				
8404_SF14		20.205	A249-13-320868	-	20,218
4880_FHWA			Contract R-31289-A	-	4,693
4880_FHWA			DES #1173626	-	1,011,960
1169_FHWA			DES #1173626	-	55,145
4805_FHWA			DES #1173626	-	6,473
1169_FHWA			DES #1382305	-	28,824
1135_FHWA			DES #1382591	-	97,434
4805_FHWA			DES #1401262	-	29,466
1000_APC MPO			FY2015 PO#15810635	-	11,838
8401_FHWA			FY2015 PO#15810635	-	6,300
1000_APC MPO			FY2016 PO#15815057	-	126,054
1000_APC MPO			FY2016 PO#16804975	-	147,739
8401_FHWA			FY2016 PO#16804975	-	1,375
8401_FHWA			FY2016 PO#16805055	-	4,264
1000_APC MPO			FY2017 PO#17806769	-	85,935
1169_FHWA			PO #16810707	-	1,471
Total - Highway Planning and Construction Cluster				-	1,639,189
Interagency Hazardous Materials Public Sector Training and Planning Grants 8431_15HMEP	Indiana Department of Homeland Security	20.703	C44P-5-451B	-	8,267
Total - Department of Transportation				-	1,647,456
<b>Department of Health and Human Services</b>					
Medical Reserve Corps Small Grant Program 8765_FY12	Indiana Department of Health	93.008	MRC 12 1202	-	76
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health				
8467_SF17		93.074	Contract #0016810	-	1,550
8476_SF16			U90TP000521; #13704	-	31,279
8466_SF16			U90TP000521; #13704	-	3,939
8476_SF17			U90TP000521; #16103	-	3,064
8459_SF16			U90TP000521; #13704	-	590
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	40,422

TIPPECANOE COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2016

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
Immunization Cooperative Agreements 8464_CFY16	Indiana Department of Health	93.268	H23IP000723; #0015063	-	61,363
Drug-Free Communities Support Program Grants 8667_FY16 8667_FY17	Direct Grant	93.276	5H79SP019928-08 5H79SP019928-09	90,523 22,827	90,523 22,827
Total - Drug-Free Communities Support Program Grants				113,350	113,350
<b>TANF Cluster</b>					
Temporary Assistance for Needy Families 1122_SF16 8226_SF16	Indiana Department of Correction	93.558	EDS# D-12-16-107-TANF EDS# D-12-16-107-TANF	-	297 2,965
Total - TANF Cluster				-	3,262
<b>Child Support Enforcement</b>					
8899_IVD INCENTV 8895_IVD INCENTV 1119_IVD CLERK 1000_IVD CLERK 1121_IVD COURT 1000_IVD COURT 1000_IVD IDC 1000_IVD PROS 8897_IVD INCENTV	Indiana Department of Child Services	93.563	Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement Bi-Annual Cooperative Agreement	-	68,009 65,542 12,753 157,602 960 164,533 342,220 543,250 82,022
Total - Child Support Enforcement				-	1,436,891
<b>State Court Improvement Program</b>					
8637_FY16 4130_NCJFCJ 8635_FFY16	Indiana Supreme Court	93.586	CIP-031316-PDS CIP-031316-PDS CIP-2016B	-	1,196 115 2,500
Total - State Court Improvement Program				-	3,811
<b>Social Services Block Grant</b>					
9252_SF16	Indiana Families and Social Services Administration	93.667	79-16-99-0446-01	-	14,400
<b>Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>					
8463_CFY16	Indiana Department of Health	93.977	H25004337; Contract #15796	-	16,025
Total - Department of Health and Human Services				113,350	1,649,102
<b>Social Security Administration</b>					
<b>Disability Insurance/SSI Cluster</b>					
Supplemental Security Income 1000_SSA	Direct Grant	96.006	SSA Incentive Payments	-	400
Total - Disability Insurance/SSI Cluster				-	400
<b>Department of Homeland Security</b>					
<b>Emergency Management Performance Grants</b>					
8413_15EMPG 1000_EMPEG	Indiana Department of Homeland Security	97.042	EMW-2015-EP-00037; #0016927 FY 2015 EMPG16430	-	5,111 66,863
Total - Emergency Management Performance Grants				-	71,974
<b>Homeland Security Grant Program</b>					
8424_14SHSP 8415_14SHSP 8452_15SHSP 8407_15SHSP	Indiana Department of Homeland Security	97.067	C44P-5-677B; EMW-2014-SS-00138 C44P-5-684B EMW-2015-SS-00049-S01; #000000 EMW-2015-SS-00049-S01; #001494	-	4,958 10,517 22,111 7,124
Total - Homeland Security Grant Program				-	44,710
Total - Department of Homeland Security				-	116,684
Total federal awards expended				\$ 113,350	\$ 4,606,953

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, 2016. 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency 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
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Unmodified 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**

**FINDING 2016-001**

Subject: Financial Transactions and Reporting  
Audit Findings: Material Weakness, Noncompliance

*Condition*

There were deficiencies in the internal control system of the County related to financial transactions and reporting. The County had not established effective internal controls over activities related to the Annual Financial Report (AFR) and financial statement. The Deputy County Auditor input the County's financial information into the Indiana Gateway for government units financial reporting system (Gateway), which is the source of the AFR and the financial statement. The County Auditor verified the financial information that was entered in Gateway; however, this verification was not effective in detecting material misstatements.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The following errors occurred on the AFR and the financial statement:

Receipts, disbursements, and ending cash and investments balances reported in Gateway for the Clerk's Trust fund were understated by material amounts. The Clerk of the Circuit Court submitted a Supplemental County Annual Report with the financial information for this fund to the Deputy County Auditor for input into Gateway. Due to a software conversion by the Clerk of the Circuit Court's office, only the transactions for the first five months of the year were reported in Gateway. Receipts were understated by \$11,001,725 and disbursements were understated by \$9,113,301, which caused the ending cash and investments balance to be understated by \$1,888,424.

The Payroll Clearing fund receipts and disbursements were overstated in Gateway by material amounts. Some payroll transactions were posted twice, which appeared to be caused by a software conversion in early 2016. The cash and investments balances were not affected since both receipts and disbursements were overstated by \$5,486,959.

The County also had not monitored the internal control system in place to ensure that controls were properly designed and operating effectively.

Audit adjustments were proposed, accepted by the County, and made to the AFR and financial statement.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . .

- Accurate and timely recording of transactions. . . ."

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

*Cause*

Management had not established an effective system of internal control that would have ensured proper reporting of the AFR and financial statement. Additionally, the internal control system was not monitored by the County.

*Effect*

The failure to establish an effective system of internal controls enabled material misstatements to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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

No matters are reportable.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENT

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



Robert A. Plantenga  
20 North 3<sup>rd</sup> Street  
Lafayette, Indiana 47901-1214

CORRECTIVE ACTION PLAN

**FINDING 2016-001**

Contact Person Responsible for Corrective Action: Robert A. Plantenga  
Contact Phone Number: (765) 423-9130

Views of Responsible Official:

We concur with the finding. Upon migration to new financial software on March 1, 2016, one segment of payroll journal data was incorrectly converted to post to the PR Clearing Cash line, instead of the proper PR Clearing liability line for health insurance. The erroneous journal import was done systematically since software conversion. The result was an omission of activity in the health insurance liability account, and corresponding overstatement of activity in the cash account for the PR Clearing Fund. The error did not impact fund balance.

Description of Corrective Action Plan:

2016 AFR financial statements were corrected to indicate appropriate receipts and disbursements for both Payroll Clearing Fund and Clerks Trust Fund. Payroll journal import corrected to post appropriately as of November 3, 2017. Comparative review of data will be conducted prior to entry into Gateway.

Anticipated Completion Date: Corrective actions completed November 27, 2017.

Sincerely,

Robert A. Plantenga

#### 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/>.