

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TIPTON COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
04/11/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gregg Townsend	06-20-12 to 12-31-18
County Treasurer	Suzanne Alexander	01-01-15 to 12-31-18
Clerk of the Circuit Court	Deborah Tragesser	01-01-15 to 12-31-18
County Sheriff	Tony D. Frawley	01-01-15 to 12-31-18
County Recorder	Marla Featherstone Sheila D. Hook	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Joe VanBibber Jim Mullins	01-01-15 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	James L. Powell Beth Roach	01-01-15 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Tipton County (County), which comprises the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements, the County prepares its financial statements 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 statements 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 statements referred to above do 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 period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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 statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

April 6, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

TIPTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	
After Settlement Collections	\$ 377,019	\$ 356,501	\$ 377,019	\$ 356,501	\$ 494,181	\$ 356,501	\$ 494,181
County Sheriff	25,790	101,711	66,970	60,531	58,094	53,935	64,690
Clerk's Trust	90,804	2,149,089	2,040,903	198,990	2,020,561	2,130,569	88,982
General	1,213,710	4,150,908	4,274,936	1,089,682	4,523,477	4,378,033	1,235,126
Accident Report	(1,559)	2,869	3,409	(2,099)	2,754	-	655
CAGIT	467,878	1,224,060	1,210,756	481,182	1,214,361	1,356,113	339,430
Certified Shares CAGIT	28	2,744,009	2,744,009	28	2,761,295	2,761,296	27
Economic Develop Income Tax	841,804	802,246	937,790	706,260	804,337	1,137,293	373,304
Child Protection Team	690	73	-	763	10	-	773
City/Town Court Cost	11,136	1,688	-	12,824	1,771	-	14,595
Clerk's Records	18,250	2,949	-	21,199	4,285	-	25,484
Community Correct-Prj Income	77,425	21,395	29,804	69,016	50,439	39,716	79,739
Community Corrections-Transit	787	-	405	382	3,725	3,560	547
Congressional School Interest	9,122	-	-	9,122	-	-	9,122
Congressional School Prin	27,854	-	-	27,854	-	-	27,854
Sales Disclosure - County	22,810	2,140	-	24,950	2,060	245	26,765
Cumulative Bridge	1,038,315	354,539	347,666	1,045,188	328,562	253,077	1,120,673
Cumulative Capital Development	130,875	154,223	181,091	104,007	152,481	204,962	51,526
Drug Free Community	9,395	10,364	-	19,759	7,919	2,145	25,533
Electronic MAP	631	-	-	631	-	-	631
Emergency Planning Comm	8,282	3,338	1,018	10,602	3,434	1,600	12,436
E-911	-	-	-	-	1,083	-	1,083
Extradition	3,463	-	-	3,463	-	-	3,463
Firearms Training	14,158	8,971	16,456	6,673	16,610	2,507	20,776
General Drain Improvement	254,221	241,417	363,404	132,234	227,685	146,940	212,979
Health	125,917	168,022	208,602	85,337	208,850	157,573	136,614
County Id Security Protection	(13)	1,359	700	646	1,507	1,678	475
Excess Levy	87	-	-	87	-	-	87
Local Road & Street	185,765	159,476	156,494	188,747	157,270	171,897	174,120
LOIT Public Safety- Co. Share	-	-	-	-	479,484	402,739	76,745
County Corrections	64,882	27,359	51,830	40,411	12,359	24,986	27,784
Highway	721,911	2,399,833	2,391,701	730,043	2,387,358	2,361,958	755,443
Transfer Fee & Auditor Surplus	47,934	3,800	5,020	46,714	3,769	5	50,478
Rainy Day	389,266	-	234,006	155,260	153,879	39,937	269,202
Property Reassessment	31,354	-	31,354	-	-	-	-
Recorders Perpetuation	64,410	18,845	2,185	81,070	20,569	79,794	21,845
Sex & Violent Offender Admin	950	643	119	1,474	891	1,041	1,324
Public Defender Services Fund	4,615	300	-	4,915	199	-	5,114
Surplus Tax	(7,621)	66,284	20,608	38,055	27,502	15,594	49,963
Surveyor Corner Perpetuation	5,757	3,470	2,081	7,146	3,825	1,802	9,169
Tax Sale Fees/Costs	1,964	-	11,920	(9,956)	-	5,922	(15,878)
Tax Sale Redemption	6,504	47,617	31,631	22,490	40,590	127,947	(64,867)
Tax Sale Surplus	57,818	132,544	51,502	138,860	129,009	5,518	262,351
Un-safe Building Fund	2,052	4,900	-	6,952	4,100	-	11,052
Guardian Ad Litem	8,966	7,172	9,848	6,290	9,577	5,609	10,258
Co. Elected Officials Traning	5,086	1,358	-	6,444	1,507	-	7,951
Statewide 911	56,871	288,948	299,899	45,920	273,568	239,169	80,319
Adult Probation Service	137,177	38,890	25,471	150,596	40,141	25,483	165,254
Juvenile Probation	2,101	3,750	-	5,851	1,364	1,339	5,876
County User Fees	162,200	14,851	11,860	165,191	26,582	19,753	172,020
Drain Maintenance	1,561,039	1,050,417	874,367	1,737,089	1,165,401	672,068	2,230,422
Sheriff's Sale Fees/Costs	30,496	4,939	3,136	32,299	5,983	-	38,282
Drug Dog	3,107	-	-	3,107	-	1,920	1,187
Back to School	1,264	3,775	3,743	1,296	5,995	6,478	813
2008 TIF Sinking Fund	(700)	442,073	442,571	(1,198)	450,828	451,328	(1,698)
Debt Service	1,266	-	-	1,266	-	-	1,266
2008 ED REV Proj Old Const 377	4,000	-	-	4,000	-	-	4,000
New Payroll Clearing	(38,598)	1,145,737	1,138,328	(31,189)	1,114,528	1,114,451	(31,112)
Sheriff's Pension Trust Fund	27,048	7,189	-	34,237	8,850	-	43,087
Tax Distribution	-	19,445,183	19,443,448	1,735	20,749,339	20,749,339	1,735
LOIT Public Safety	-	-	-	-	334,496	334,496	-
County Wheel Surtax Fund	7,249	109,766	112,070	4,945	112,607	112,449	5,103
Tipton County Surtax Fund	80,615	391,087	411,314	60,388	409,424	409,424	60,388
Commercial Vehicle CVET	-	113,731	113,731	-	101,538	101,538	-
Financial Institution Tax	-	150,732	150,732	-	162,498	162,498	-
CEDIT Homestead	(1,999)	293,419	291,187	233	-	-	233
Homestead Credit Rebate	5,160	-	-	5,160	-	-	5,160

TIPTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
LOIT Homestead Credit	393,238	914,670	1,306,124	1,784	735,915	718,391	19,308
State Fines & Foreitures	805	3,038	2,980	863	3,928	4,302	489
Infraction Judgements	14,955	42,987	50,163	7,779	66,968	60,403	14,344
Overweight Vehicle	3,407	156	3,563	-	1,290	1,290	-
Special Death Benefits	930	1,715	2,315	330	1,420	1,740	10
Sales Disclosure - State	1,335	2,190	3,120	405	2,060	2,120	345
Coroner Continuing Educ	1,038	1,248	2,070	216	1,754	1,730	240
Mortgage Fee Fund	975	1,425	2,183	217	1,668	1,460	425
Sex & Violent Offender State	61	72	117	16	99	115	-
Child Restraint Violations	2,499	3,712	5,661	550	3,939	4,364	125
Forest Restoration	-	-	-	-	166	166	-
Inheritance Tax	28	138	166	-	-	-	-
Education Plate Fee	38	188	282	(56)	150	-	94
Riverboat Wagering Tax	-	94,404	94,404	-	94,400	94,400	-
CEDIT Distribution	(423)	916,936	916,936	(423)	921,020	920,597	-
ARRA Prosecutor	1,339	-	-	1,339	-	-	1,339
ARRA Clerk	2,950	-	-	2,950	-	-	2,950
County IV-D Incentive	22,702	5,659	755	27,606	5,345	1,950	31,001
Prosecutor Incentive IV-D	51,921	8,514	2,213	58,222	8,040	1,598	64,664
Clerk Incentive IV-D	30,160	5,659	-	35,819	5,345	-	41,164
SHSP 97.073 Grant	-	-	17,000	(17,000)	26,724	11,724	(2,000)
Reassessment	28,027	178,141	200,523	5,645	94,678	131,873	(31,550)
LOIT Special Distrib SEA 67	-	-	-	-	461,636	-	461,636
Dog Control	150	-	-	150	-	-	150
Property Tax Replacement Credit	38,590	914,670	914,670	38,590	940,741	919,893	59,438
2008 EDIT Revenue Bond Sinking	-	297,112	297,112	-	89,863	89,863	-
Drug Awareness	174	-	-	174	-	-	174
Health Maintenance	31,387	40,695	38,602	33,480	50,958	20,220	64,218
SubDiv Control Ord	2,750	-	-	2,750	-	-	2,750
Indigent Substance Abuse	1,425	-	-	1,425	-	-	1,425
Sheriff Flower	4	-	-	4	-	-	4
Trust Grant	7,577	15,112	15,034	7,655	23,917	16,990	14,582
Combat Range	39	-	-	39	-	-	39
Big Bond Trust	2,407	-	-	2,407	-	-	2,407
TIF Redevelopment Commission	418,905	808,299	447,644	779,560	1,489,717	699,840	1,569,437
TC Wind Farm Econ Dev Fund	1,149,999	-	704,842	445,157	-	262,978	182,179
TC Wind Farm Expense Fund	3,288	-	-	3,288	-	-	3,288
Adult Offender Interstate Comp	125	-	-	125	-	-	125
Tax Certificate Sale	621	1,450	-	2,071	-	-	2,071
State Drunk Driving	350	-	-	350	-	-	350
Surveyor Inspection Fee Fund	6,802	1,275	7,356	721	-	-	721
Law Enforcement Seizure Fund	325	70	-	395	-	-	395
Road Maintenance Fund	25,491	8,497	-	33,988	8,497	-	42,485
LOIT 2016 Special Distribution	-	-	-	-	1,397,335	1,397,335	-
Operation Pullover 2005-2011	(2,143)	4,700	4,863	(2,306)	5,000	4,929	(2,235)
EMPG 97.042 Grant	-	4,805	4,805	-	-	-	-
Justice Reinvestment	-	-	-	-	4,393	4,393	-
Domestic Preparedness	-	-	-	-	-	-	-
HAVA	5,000	-	-	5,000	-	-	5,000
Rural Demonstration Project	(14)	-	-	(14)	-	-	(14)
Tobacco Prevention Grant Fund	2,568	50	1,568	1,050	-	830	220
Emergency Preparedness:TCHD	32,915	13,773	13,773	32,915	39,986	37,954	34,947
Community Corrections-Grant	28,003	155,717	133,044	50,676	190,939	159,758	81,857
Ruth Jordan	880	-	100	780	-	100	680
Comm. Dev. Blk Grant-Triple S	-	66,528	66,528	-	5,000	5,000	-
Judicial Center	-	-	-	-	20,000	-	20,000
CAGIT Sp. Leg.-Justice Center	-	-	-	-	1,471,829	605,533	866,296
Totals	\$ 10,712,391	\$ 43,393,564	\$ 44,387,610	\$ 9,718,345	\$ 49,459,231	\$ 46,818,064	\$ 12,359,512

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

TIPTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	\$ 494,181	\$ 560,476	\$ 494,181	\$ 560,476
County Sheriff	64,690	69,843	85,421	49,112
Clerk's Trust	88,982	1,557,190	1,412,378	233,794
General	1,235,126	7,036,756	5,825,686	2,446,196
Accident Report	655	2,905	566	2,994
CAGIT	339,430	325,718	665,148	-
Certified Shares CAGIT	27	-	-	27
Economic Develop Income Tax	373,304	837,795	330,850	880,249
LIT Special Purpose	-	1,465,476	1,465,476	-
Child Protection Team	773	-	-	773
City/Town Court Cost	14,595	1,875	-	16,470
Clerk's Records	25,484	4,994	4,555	25,923
Community Correct-Prj Income	79,739	37,242	56,405	60,576
Community Corrections-Transit	547	1,500	-	2,047
Congressional School Interest	9,122	-	-	9,122
Congressional School Prin	27,854	-	-	27,854
Sales Disclosure - County	26,765	2,110	-	28,875
Cumulative Bridge	1,120,673	360,627	582,376	898,924
Cumulative Capital Development	51,526	153,606	181,091	24,041
Drug Free Community	25,533	9,069	-	34,602
Electronic MAP	631	-	-	631
Emergency Planning Comm	12,436	3,595	1,828	14,203
E-911	1,083	-	-	1,083
Extradition	3,463	-	-	3,463
Firearms Training	20,776	7,120	11,392	16,504
General Drain Improvement	212,979	532,826	(100,371)	846,176
Health	136,614	226,278	151,643	211,249
County Id Security Protection	475	1,874	-	2,349
Excess Levy	87	-	-	87
Local Road & Street	174,120	198,907	140,991	232,036
LOIT Public Safety- Co. Share	76,745	712,325	772,447	16,623
County Corrections	27,784	11,360	9,640	29,504
Highway	755,443	2,616,882	2,110,862	1,261,463
Transfer Fee & Auditor Surplus	50,478	3,870	-	54,348
Rainy Day	269,202	-	178,239	90,963
Recorders Perpetuation	21,845	24,293	21,714	24,424
Sex & Violent Offender Admin	1,324	1,013	77	2,260
Public Defender Services Fund	5,114	596	-	5,710
Surplus Tax	49,963	79,487	27,165	102,285
Surveyor Corner Perpetuation	9,169	7,755	1,720	15,204
Tax Sale Fees/Costs	(15,878)	27,035	6,607	4,550
Tax Sale Redemption	(64,867)	113,058	15,559	32,632
Tax Sale Surplus	262,351	41,788	240,302	63,837
Un-safe Building Fund	11,052	5,125	-	16,177
Guardian Ad Litem	10,258	19,554	10,167	19,645
Co. Elected officials traning	7,951	1,874	1,506	8,319
Statewide 911	80,319	273,164	226,206	127,277
Adult Probation Service	165,254	50,355	39,888	175,721
Juvenile Probation	5,876	467	1,290	5,053
County User Fees	172,020	17,116	16,819	172,317
Drain Reconstruction	-	11,572	330,899	(319,327)
Drain Maintenance	2,230,422	1,391,813	1,100,990	2,521,245
Sheriff's Sale Fees/Costs	38,282	3,722	789	41,215
Drug Dog	1,187	-	-	1,187
Back to School	813	4,770	2,380	3,203
2008 TIF Sinking Fund	(1,698)	1,522,536	1,520,838	-
Debt Service	1,266	-	-	1,266
2008 ED REV Proj Old Const 377	4,000	-	-	4,000
New Payroll Clearing	(31,112)	1,199,660	1,216,088	(47,540)
Sheriff's Pension Trust Fund	43,087	5,952	-	49,039
Tax Distribution	1,735	20,881,089	20,881,089	1,735
County Wheel Surtax Fund	5,103	116,648	119,835	1,916
Tipton County Surtax Fund	60,388	422,494	419,217	63,665
Commercial Vehicle CVET	-	98,232	98,232	-
Financial Institution Tax	-	146,216	146,216	-

TIPTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
CEDIT Homestead	233	604	837	-
Homestead Credit Rebate	5,160	-	-	5,160
LOIT Homestead Credit	19,308	-	6,378	12,930
Local Income Tax - Property Ta	-	732,738	716,852	15,886
State Fines & Foreitures	489	4,228	3,857	860
Infraction Judgements	14,344	42,611	53,952	3,003
Special Death Benefits	10	145	130	25
Sales Disclosure - State	345	2,110	2,195	260
Coroner Continuing Educ	240	1,210	1,380	70
Mortgage Fee Fund	425	1,470	1,765	130
Sex & Violent Offender State	-	113	103	10
Child Restraint Violations	125	2,694	2,586	233
Forest Restoration	-	68	68	-
Education Plate Fee	94	150	-	244
Riverboat Wagering Tax	-	94,404	94,404	-
LIT Certified Shares	-	5,480,882	5,480,882	-
LIT Public Safety	-	476,280	476,280	-
LIT Economic Development	-	1,372,079	1,372,079	-
ARRA Prosecutor	1,339	-	1,339	-
ARRA Clerk	2,950	-	-	2,950
County IV-D Incentive	31,001	5,700	-	36,701
Prosecutor Incentive IV-D	64,664	8,581	1,036	72,209
Clerk Incentive IV-D	41,164	5,700	-	46,864
Reassessment	(31,550)	115,011	83,404	57
LOIT Special Distrib SEA 67	461,636	-	20,331	441,305
Dog Control	150	-	-	150
Property Tax Replacement Credi	59,438	-	-	59,438
2008 EDIT Revenue Bond Sinking	-	92,722	92,722	-
Drug Awareness	174	-	-	174
Health Maintenance	64,218	16,569	29,103	51,684
SubDiv Control Ord	2,750	-	-	2,750
Inigent Substance Abuse	1,425	-	-	1,425
Sheriff Flower	4	-	-	4
Trust Grant	14,582	7,556	10,227	11,911
Combat Range	39	-	-	39
Big Bond Trust	2,407	-	-	2,407
TIF Redevelopment Commission	1,569,437	1,142,229	1,712,740	998,926
TC Wind Farm Econ Dev Fund	182,179	-	-	182,179
TC Wind Farm Expense fund	3,288	-	-	3,288
Adult Offender Interstate Comp	125	125	-	250
Tax Certificate Sale	2,071	-	-	2,071
State Drunk Driving	350	-	-	350
Surveyor Inspection Fee Fund	721	460	-	1,181
Law Enforcement Seizure Fund	395	3,329	2,322	1,402
Road Maintenance Fund	42,485	8,497	-	50,982
BPP Late Assessment Penalty	-	1,100	-	1,100
SHSP 97.073 Grant	(2,000)	11,735	9,735	-
Operation Pullover 2005-2011	(2,235)	7,931	5,696	-
HAVA	5,000	-	-	5,000
Rural Demonstration Project	(14)	14	-	-
Tobacco Prevention Grant Fund	220	-	220	-
Emergency Preparedness:TCHD	34,947	6,911	4,800	37,058
Community Corrections-Grant	81,857	328,541	317,395	93,003
Ruth Jordan	680	-	-	680
Judicial Center	20,000	27,000	10,738	36,262
INDOT Com. Crossing Grant 525N	-	375,000	54,660	320,340
CAGIT Sp. Leg.-Justice Center	866,296	1,505,208	831,135	1,540,369
Totals	<u>\$ 12,359,512</u>	<u>\$ 55,091,308</u>	<u>\$ 52,227,748</u>	<u>\$ 15,223,072</u>

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

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

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

Funding Policy

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

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. County Police Benefit Plan

Plan Description

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

The General Drain Improvement fund reported negative receipts in the amount of \$100,371 in 2017. This is due to adjustments that were made by Data Pit Stop to get the drain accounts reconciled.

Note 8. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. In the SHSP 97.073 Grant and Operation Pullover 2005-2011 funds, this is a result of the reimbursement for grant expenditures made by the County not being received by year end. For the following funds, this is a result of expenditures exceeding receipts in the current or past years:

Fund	Amount Overdrawn December 31, 2015	Amount Overdrawn December 31, 2016	Amount Overdrawn December 31, 2017
Accident Report	\$ 2,099	\$ -	\$ -
Tax Sale Fees/Cost	9,956	15,878	-
Tax Sale Redemption	-	64,867	-
2008 TIF Sinking Fund	1,198	1,698	-
New Payroll Clearing	31,189	31,112	47,540
Reassessment	-	31,550	-
Drain Reconstruction	-	-	319,327
Education Plate Fee	56	-	-
CEDIT Distribution	423	-	-
Rural Demonstration Project	14	14	-

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 9. Combined Funds

The Drain Reconstruction fund was combined with the General Drain Improvement fund on the 2015 and 2016 financial statements, but both funds were reported individually on the current financial statement.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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

	After Settlement Collections	County Sheriff	Clerk's Trust	General	Accident Report	CAGIT	Certified Shares CAGIT	Economic Develop Income Tax
Cash and investments - beginning	\$ 377,019	\$ 25,790	\$ 90,804	\$ 1,213,710	\$ (1,559)	\$ 467,878	\$ 28	\$ 841,804
Receipts:								
Taxes	169,154	-	-	2,921,970	-	1,217,404	2,744,009	542,682
Licenses and permits	-	-	-	43,404	-	-	-	-
Intergovernmental receipts	187,047	-	-	775,121	-	-	-	-
Charges for services	-	101,711	-	181,428	184	-	-	-
Fines and forfeits	-	-	-	88,226	-	-	-	-
Other receipts	300	-	2,149,089	140,759	2,685	6,656	-	259,564
Total receipts	<u>356,501</u>	<u>101,711</u>	<u>2,149,089</u>	<u>4,150,908</u>	<u>2,869</u>	<u>1,224,060</u>	<u>2,744,009</u>	<u>802,246</u>
Disbursements:								
Personal services	-	-	-	2,745,511	-	795,756	-	-
Supplies	-	-	-	208,768	-	-	-	-
Other services and charges	-	-	-	1,013,764	-	415,000	-	614,087
Debt service - principal and interest	-	-	-	-	-	-	-	299,112
Capital outlay	-	-	-	95,971	-	-	-	24,591
Other disbursements	377,019	66,970	2,040,903	210,922	3,409	-	2,744,009	-
Total disbursements	<u>377,019</u>	<u>66,970</u>	<u>2,040,903</u>	<u>4,274,936</u>	<u>3,409</u>	<u>1,210,756</u>	<u>2,744,009</u>	<u>937,790</u>
Excess (deficiency) of receipts over disbursements	<u>(20,518)</u>	<u>34,741</u>	<u>108,186</u>	<u>(124,028)</u>	<u>(540)</u>	<u>13,304</u>	<u>-</u>	<u>(135,544)</u>
Cash and investments - ending	<u>\$ 356,501</u>	<u>\$ 60,531</u>	<u>\$ 198,990</u>	<u>\$ 1,089,682</u>	<u>\$ (2,099)</u>	<u>\$ 481,182</u>	<u>\$ 28</u>	<u>\$ 706,260</u>

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

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	Child Protection Team	City/Town Court Cost	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin	Sales Disclosure - County
Cash and investments - beginning	\$ 690	\$ 11,136	\$ 18,250	\$ 77,425	\$ 787	\$ 9,122	\$ 27,854	\$ 22,810
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,140
Fines and forfeits	73	1,688	2,935	19,445	-	-	-	-
Other receipts	-	-	-	1,950	-	-	-	-
Total receipts	<u>73</u>	<u>1,688</u>	<u>2,949</u>	<u>21,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,140</u>
Disbursements:								
Personal services	-	-	-	13,673	-	-	-	-
Supplies	-	-	-	256	-	-	-	-
Other services and charges	-	-	-	15,875	405	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,804</u>	<u>405</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>73</u>	<u>1,688</u>	<u>2,949</u>	<u>(8,409)</u>	<u>(405)</u>	<u>-</u>	<u>-</u>	<u>2,140</u>
Cash and investments - ending	<u>\$ 763</u>	<u>\$ 12,824</u>	<u>\$ 21,199</u>	<u>\$ 69,016</u>	<u>\$ 382</u>	<u>\$ 9,122</u>	<u>\$ 27,854</u>	<u>\$ 24,950</u>

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

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic MAP	Emergency Planning Comm	E-911	Extradition	Firearms Training
Cash and investments - beginning	\$ 1,038,315	\$ 130,875	\$ 9,395	\$ 631	\$ 8,282	\$ -	\$ 3,463	\$ 14,158
Receipts:								
Taxes	284,954	140,638	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	69,508	13,585	660	-	-	-	-	-
Charges for services	50	-	-	-	-	-	-	960
Fines and forfeits	-	-	9,704	-	-	-	-	-
Other receipts	27	-	-	-	3,338	-	-	8,011
Total receipts	<u>354,539</u>	<u>154,223</u>	<u>10,364</u>	<u>-</u>	<u>3,338</u>	<u>-</u>	<u>-</u>	<u>8,971</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	18	-	-	-
Other services and charges	67,851	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	279,815	181,091	-	-	1,000	-	-	-
Other disbursements	-	-	-	-	-	-	-	16,456
Total disbursements	<u>347,666</u>	<u>181,091</u>	<u>-</u>	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>-</u>	<u>16,456</u>
Excess (deficiency) of receipts over disbursements	<u>6,873</u>	<u>(26,868)</u>	<u>10,364</u>	<u>-</u>	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>(7,485)</u>
Cash and investments - ending	<u>\$ 1,045,188</u>	<u>\$ 104,007</u>	<u>\$ 19,759</u>	<u>\$ 631</u>	<u>\$ 10,602</u>	<u>\$ -</u>	<u>\$ 3,463</u>	<u>\$ 6,673</u>

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

	General Drain Improvement	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share	County Corrections	Highway
Cash and investments - beginning	\$ 254,221	\$ 125,917	\$ (13)	\$ 87	\$ 185,765	\$ -	\$ 64,882	\$ 721,911
Receipts:								
Taxes	241,417	125,012	-	-	-	-	-	-
Licenses and permits	-	18,167	-	-	-	-	-	-
Intergovernmental receipts	-	12,076	-	-	159,476	-	11,359	2,393,335
Charges for services	-	8,268	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,499	1,359	-	-	-	16,000	6,498
Total receipts	<u>241,417</u>	<u>168,022</u>	<u>1,359</u>	<u>-</u>	<u>159,476</u>	<u>-</u>	<u>27,359</u>	<u>2,399,833</u>
Disbursements:								
Personal services	-	185,812	-	-	-	-	-	909,192
Supplies	-	14,897	-	-	156,494	-	-	967,619
Other services and charges	-	7,893	-	-	-	-	16,100	146,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	363,404	-	-	-	-	-	35,730	368,890
Other disbursements	-	-	700	-	-	-	-	-
Total disbursements	<u>363,404</u>	<u>208,602</u>	<u>700</u>	<u>-</u>	<u>156,494</u>	<u>-</u>	<u>51,830</u>	<u>2,391,701</u>
Excess (deficiency) of receipts over disbursements	<u>(121,987)</u>	<u>(40,580)</u>	<u>659</u>	<u>-</u>	<u>2,982</u>	<u>-</u>	<u>(24,471)</u>	<u>8,132</u>
Cash and investments - ending	<u>\$ 132,234</u>	<u>\$ 85,337</u>	<u>\$ 646</u>	<u>\$ 87</u>	<u>\$ 188,747</u>	<u>\$ -</u>	<u>\$ 40,411</u>	<u>\$ 730,043</u>

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

	Transfer Fee & Auditor Surplus	Rainy Day	Property Reassessment	Recorders Perpetuation	Sex & Violent Offender Admin	Public Defender Services Fund	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 47,934	\$ 389,266	\$ 31,354	\$ 64,410	\$ 950	\$ 4,615	\$ (7,621)	\$ 5,757
Receipts:								
Taxes	-	-	-	-	-	-	21,268	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,800	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	643	300	-	-
Other receipts	-	-	-	18,845	-	-	45,016	3,470
Total receipts	3,800	-	-	18,845	643	300	66,284	3,470
Disbursements:								
Personal services	-	29,112	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	2,081
Other services and charges	-	123,363	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,020	45,031	-	-	-	-	-	-
Other disbursements	-	36,500	31,354	2,185	119	-	20,608	-
Total disbursements	5,020	234,006	31,354	2,185	119	-	20,608	2,081
Excess (deficiency) of receipts over disbursements	(1,220)	(234,006)	(31,354)	16,660	524	300	45,676	1,389
Cash and investments - ending	\$ 46,714	\$ 155,260	\$ -	\$ 81,070	\$ 1,474	\$ 4,915	\$ 38,055	\$ 7,146

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

	Tax Sale Fees/Costs	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem	Co. Elected Officials Traning	Statewide 911	Adult Probation Service
Cash and investments - beginning	\$ 1,964	\$ 6,504	\$ 57,818	\$ 2,052	\$ 8,966	\$ 5,086	\$ 56,871	\$ 137,177
Receipts:								
Taxes	-	-	132,544	-	-	-	-	-
Licenses and permits	-	-	-	4,900	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,172	-	-	-
Charges for services	-	-	-	-	-	-	230,616	-
Fines and forfeits	-	-	-	-	-	-	-	38,890
Other receipts	-	47,617	-	-	-	1,358	58,332	-
Total receipts	-	47,617	132,544	4,900	7,172	1,358	288,948	38,890
Disbursements:								
Personal services	-	-	-	-	8,787	-	172,653	18,600
Supplies	-	-	-	-	155	-	-	279
Other services and charges	-	-	-	-	849	-	123,816	5,179
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	57	-	3,430	1,413
Other disbursements	11,920	31,631	51,502	-	-	-	-	-
Total disbursements	11,920	31,631	51,502	-	9,848	-	299,899	25,471
Excess (deficiency) of receipts over disbursements	(11,920)	15,986	81,042	4,900	(2,676)	1,358	(10,951)	13,419
Cash and investments - ending	\$ (9,956)	\$ 22,490	\$ 138,860	\$ 6,952	\$ 6,290	\$ 6,444	\$ 45,920	\$ 150,596

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

	Juvenile Probation	County User Fees	Drain Maintenance	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund	Debt Service
Cash and investments - beginning	\$ 2,101	\$ 162,200	\$ 1,561,039	\$ 30,496	\$ 3,107	\$ 1,264	\$ (700)	\$ 1,266
Receipts:								
Taxes	-	-	1,050,417	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	1,692	-	4,939	-	-	-	-
Fines and forfeits	3,750	11,570	-	-	-	-	-	-
Other receipts	-	1,589	-	-	-	3,775	442,073	-
Total receipts	<u>3,750</u>	<u>14,851</u>	<u>1,050,417</u>	<u>4,939</u>	<u>-</u>	<u>3,775</u>	<u>442,073</u>	<u>-</u>
Disbursements:								
Personal services	-	1,254	-	-	-	-	-	-
Supplies	-	542	-	-	-	3,743	-	-
Other services and charges	-	7,631	17	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	442,071	-
Capital outlay	-	1,323	874,350	-	-	-	-	-
Other disbursements	-	1,110	-	3,136	-	-	500	-
Total disbursements	<u>-</u>	<u>11,860</u>	<u>874,367</u>	<u>3,136</u>	<u>-</u>	<u>3,743</u>	<u>442,571</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,750</u>	<u>2,991</u>	<u>176,050</u>	<u>1,803</u>	<u>-</u>	<u>32</u>	<u>(498)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,851</u>	<u>\$ 165,191</u>	<u>\$ 1,737,089</u>	<u>\$ 32,299</u>	<u>\$ 3,107</u>	<u>\$ 1,296</u>	<u>\$ (1,198)</u>	<u>\$ 1,266</u>

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

	2008 ED REV Proj Old Const 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution	LOIT Public Safety	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET
Cash and investments - beginning	\$ 4,000	\$ (38,598)	\$ 27,048	\$ -	\$ -	\$ 7,249	\$ 80,615	\$ -
Receipts:								
Taxes	-	53,764	-	19,445,183	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	109,766	353,652	113,731
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	7,189	-	-	-	37,435	-
Other receipts	-	1,091,973	-	-	-	-	-	-
Total receipts	-	1,145,737	7,189	19,445,183	-	109,766	391,087	113,731
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,138,328	-	19,443,448	-	112,070	411,314	113,731
Total disbursements	-	1,138,328	-	19,443,448	-	112,070	411,314	113,731
Excess (deficiency) of receipts over disbursements	-	7,409	7,189	1,735	-	(2,304)	(20,227)	-
Cash and investments - ending	\$ 4,000	\$ (31,189)	\$ 34,237	\$ 1,735	\$ -	\$ 4,945	\$ 60,388	\$ -

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

	Financial Institution Tax	CEDIT Homestead	Homestead Credit Rebate	LOIT Homestead Credit	State Fines & Foreitures	Infraction Judgements	Overweight Vehicle	Special Death Benefits
Cash and investments - beginning	\$ -	\$ (1,999)	\$ 5,160	\$ 393,238	\$ 805	\$ 14,955	\$ 3,407	\$ 930
Receipts:								
Taxes	-	293,419	-	914,670	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	150,732	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,525
Fines and forfeits	-	-	-	-	3,038	42,987	156	-
Other receipts	-	-	-	-	-	-	-	190
Total receipts	<u>150,732</u>	<u>293,419</u>	<u>-</u>	<u>914,670</u>	<u>3,038</u>	<u>42,987</u>	<u>156</u>	<u>1,715</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	150,732	291,187	-	1,306,124	2,980	50,163	3,563	2,315
Total disbursements	<u>150,732</u>	<u>291,187</u>	<u>-</u>	<u>1,306,124</u>	<u>2,980</u>	<u>50,163</u>	<u>3,563</u>	<u>2,315</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,232</u>	<u>-</u>	<u>(391,454)</u>	<u>58</u>	<u>(7,176)</u>	<u>(3,407)</u>	<u>(600)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 233</u>	<u>\$ 5,160</u>	<u>\$ 1,784</u>	<u>\$ 863</u>	<u>\$ 7,779</u>	<u>\$ -</u>	<u>\$ 330</u>

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

	Sales Disclosure - State	Coroner Continuing Educ	Mortgage Fee Fund	Sex & Violent Offender State	Child Restraint Violations	Forest Restoration	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 1,335	\$ 1,038	\$ 975	\$ 61	\$ 2,499	\$ -	\$ 28	\$ 38
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	138	188
Charges for services	2,190	1,248	-	-	-	-	-	-
Fines and forfeits	-	-	-	72	3,712	-	-	-
Other receipts	-	-	1,425	-	-	-	-	-
Total receipts	<u>2,190</u>	<u>1,248</u>	<u>1,425</u>	<u>72</u>	<u>3,712</u>	<u>-</u>	<u>138</u>	<u>188</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,120	2,070	2,183	117	5,661	-	166	282
Total disbursements	<u>3,120</u>	<u>2,070</u>	<u>2,183</u>	<u>117</u>	<u>5,661</u>	<u>-</u>	<u>166</u>	<u>282</u>
Excess (deficiency) of receipts over disbursements	<u>(930)</u>	<u>(822)</u>	<u>(758)</u>	<u>(45)</u>	<u>(1,949)</u>	<u>-</u>	<u>(28)</u>	<u>(94)</u>
Cash and investments - ending	<u>\$ 405</u>	<u>\$ 216</u>	<u>\$ 217</u>	<u>\$ 16</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (56)</u>

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

	Riverboat Wagering Tax	CEDIT Distribution	ARRA Prosecutor	ARRA Clerk	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D	SHSP 97.073 Grant
Cash and investments - beginning	\$ -	\$ (423)	\$ 1,339	\$ 2,950	\$ 22,702	\$ 51,921	\$ 30,160	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	94,404	916,936	-	-	5,659	8,514	5,659	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>94,404</u>	<u>916,936</u>	<u>-</u>	<u>-</u>	<u>5,659</u>	<u>8,514</u>	<u>5,659</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	94,404	916,936	-	-	755	2,213	-	17,000
Total disbursements	<u>94,404</u>	<u>916,936</u>	<u>-</u>	<u>-</u>	<u>755</u>	<u>2,213</u>	<u>-</u>	<u>17,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,904</u>	<u>6,301</u>	<u>5,659</u>	<u>(17,000)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (423)</u>	<u>\$ 1,339</u>	<u>\$ 2,950</u>	<u>\$ 27,606</u>	<u>\$ 58,222</u>	<u>\$ 35,819</u>	<u>\$ (17,000)</u>

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

	Reassessment	LOIT Special Distrib SEA 67	Dog Control	Property Tax Replacement Credit	2008 EDIT Revenue Bond Sinking	Drug Awareness	Health Maintenance	SubDiv Control Ord
Cash and investments - beginning	\$ 28,027	\$ -	\$ 150	\$ 38,590	\$ -	\$ 174	\$ 31,387	\$ 2,750
Receipts:								
Taxes	82,729	-	-	914,670	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,991	-	-	-	297,112	-	40,695	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	87,421	-	-	-	-	-	-	-
Total receipts	178,141	-	-	914,670	297,112	-	40,695	-
Disbursements:								
Personal services	15,738	-	-	-	-	-	-	-
Supplies	4,515	-	-	-	-	-	336	-
Other services and charges	109,840	-	-	-	-	-	30,710	-
Debt service - principal and interest	-	-	-	-	297,112	-	-	-
Capital outlay	14,363	-	-	-	-	-	-	-
Other disbursements	56,067	-	-	914,670	-	-	7,556	-
Total disbursements	200,523	-	-	914,670	297,112	-	38,602	-
Excess (deficiency) of receipts over disbursements	(22,382)	-	-	-	-	-	2,093	-
Cash and investments - ending	\$ 5,645	\$ -	\$ 150	\$ 38,590	\$ -	\$ 174	\$ 33,480	\$ 2,750

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

	Indigent Substance Abuse	Sheriff Flower	Trust Grant	Combat Range	Big Bond Trust	TIF Redevelopment Commission	TC Wind Farm Econ Dev Fund	TC Wind Farm Expense Fund
Cash and investments - beginning	\$ 1,425	\$ 4	\$ 7,577	\$ 39	\$ 2,407	\$ 418,905	\$ 1,149,999	\$ 3,288
Receipts:								
Taxes	-	-	-	-	-	483,799	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,556	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	7,556	-	-	324,500	-	-
Total receipts	-	-	15,112	-	-	808,299	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	10,091	-	-	-	403,103	-
Other services and charges	-	-	-	-	-	-	19,380	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,943	-	-	-	-	-
Other disbursements	-	-	-	-	-	447,644	282,359	-
Total disbursements	-	-	15,034	-	-	447,644	704,842	-
Excess (deficiency) of receipts over disbursements	-	-	78	-	-	360,655	(704,842)	-
Cash and investments - ending	\$ 1,425	\$ 4	\$ 7,655	\$ 39	\$ 2,407	\$ 779,560	\$ 445,157	\$ 3,288

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

	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund	Law Enforcement Seizure Fund	Road Maintenance Fund	LOIT 2016 Special Distribution	Operation Pullover 2005-2011
Cash and investments - beginning	\$ 125	\$ 621	\$ 350	\$ 6,802	\$ 325	\$ 25,491	\$ -	\$ (2,143)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	1,275	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	4,700
Charges for services	-	1,450	-	-	70	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	8,497	-	-
Total receipts	-	1,450	-	1,275	70	8,497	-	4,700
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,863
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,356	-	-	-	-
Total disbursements	-	-	-	7,356	-	-	-	4,863
Excess (deficiency) of receipts over disbursements	-	1,450	-	(6,081)	70	8,497	-	(163)
Cash and investments - ending	\$ 125	\$ 2,071	\$ 350	\$ 721	\$ 395	\$ 33,988	\$ -	\$ (2,306)

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

	EMPG 97.042 Grant	Justice Reinvestment	Domestic Preparedness	HAVA	Rural Demonstration Project	Tobacco Prevention Grant Fund	Emergency Preparedness:TCHD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,000	\$ (14)	\$ 2,568	\$ 32,915
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,805	-	-	-	-	-	13,773
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	50	-
Total receipts	<u>4,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>13,773</u>
Disbursements:							
Personal services	-	-	-	-	-	-	13,773
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,360	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,805	-	-	-	-	208	-
Total disbursements	<u>4,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,568</u>	<u>13,773</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,518)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ (14)</u>	<u>\$ 1,050</u>	<u>\$ 32,915</u>

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

	Community Corrections-Grant	Ruth Jordan	Comm. Dev. Blk Grant-Triple S	Judicial Center	CAGIT Sp. Leg.-Justice Center	Totals
Cash and investments - beginning	\$ 28,003	\$ 880	\$ -	\$ -	\$ -	\$ 10,712,391
Receipts:						
Taxes	-	-	-	-	-	31,779,703
Licenses and permits	-	-	-	-	-	67,746
Intergovernmental receipts	153,987	-	66,528	-	-	5,985,879
Charges for services	-	-	-	-	-	542,271
Fines and forfeits	-	-	-	-	-	271,813
Other receipts	1,730	-	-	-	-	4,746,152
Total receipts	155,717	-	66,528	-	-	43,393,564
Disbursements:						
Personal services	73,810	-	4,000	-	-	4,992,534
Supplies	2,294	-	-	-	-	1,775,191
Other services and charges	20,850	-	5,600	-	-	2,745,570
Debt service - principal and interest	-	-	-	-	-	1,038,295
Capital outlay	-	-	56,928	-	-	2,357,350
Other disbursements	36,090	100	-	-	-	31,478,670
Total disbursements	133,044	100	66,528	-	-	44,387,610
Excess (deficiency) of receipts over disbursements	22,673	(100)	-	-	-	(994,046)
Cash and investments - ending	\$ 50,676	\$ 780	\$ -	\$ -	\$ -	\$ 9,718,345

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

	After Settlement Collections	County Sheriff	Clerk's Trust	General	Accident Report	CAGIT	Certified Shares CAGIT	Economic Develop Income Tax
Cash and investments - beginning	\$ 356,501	\$ 60,531	\$ 198,990	\$ 1,089,682	\$ (2,099)	\$ 481,182	\$ 28	\$ 706,260
Receipts:								
Taxes	191,133	-	-	3,062,120	-	1,205,901	2,759,676	540,930
Licenses and permits	-	-	-	40,903	-	-	-	-
Intergovernmental receipts	302,748	-	-	619,295	-	-	-	-
Charges for services	-	58,094	-	192,934	2,754	58	-	-
Fines and forfeits	-	-	2,020,561	78,576	-	-	-	-
Other receipts	300	-	-	529,649	-	8,402	1,619	263,407
Total receipts	494,181	58,094	2,020,561	4,523,477	2,754	1,214,361	2,761,295	804,337
Disbursements:								
Personal services	-	-	-	2,521,366	-	769,113	-	-
Supplies	-	-	-	153,450	-	-	-	-
Other services and charges	-	-	-	1,368,034	-	287,000	-	492,009
Debt service - principal and interest	-	-	-	-	-	-	-	91,863
Capital outlay	-	-	-	123,753	-	-	-	553,421
Other disbursements	356,501	53,935	2,130,569	211,430	-	300,000	2,761,296	-
Total disbursements	356,501	53,935	2,130,569	4,378,033	-	1,356,113	2,761,296	1,137,293
Excess (deficiency) of receipts over disbursements	137,680	4,159	(110,008)	145,444	2,754	(141,752)	(1)	(332,956)
Cash and investments - ending	\$ 494,181	\$ 64,690	\$ 88,982	\$ 1,235,126	\$ 655	\$ 339,430	\$ 27	\$ 373,304

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

	Child Protection Team	City/Town Court Cost	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin	Sales Disclosure - County
Cash and investments - beginning	\$ 763	\$ 12,824	\$ 21,199	\$ 69,016	\$ 382	\$ 9,122	\$ 27,854	\$ 24,950
Receipts:								
Taxes	-	-	-	25,523	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,725	-	-	-
Charges for services	-	-	-	-	-	-	-	2,060
Fines and forfeits	10	1,771	4,285	24,916	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	10	1,771	4,285	50,439	3,725	-	-	2,060
Disbursements:								
Personal services	-	-	-	15,836	-	-	-	-
Supplies	-	-	-	405	-	-	-	245
Other services and charges	-	-	-	19,363	3,560	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,041	-	-	-	-
Other disbursements	-	-	-	71	-	-	-	-
Total disbursements	-	-	-	39,716	3,560	-	-	245
Excess (deficiency) of receipts over disbursements	10	1,771	4,285	10,723	165	-	-	1,815
Cash and investments - ending	\$ 773	\$ 14,595	\$ 25,484	\$ 79,739	\$ 547	\$ 9,122	\$ 27,854	\$ 26,765

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

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic MAP	Emergency Planning Comm	E-911	Extradition	Firearms Training
Cash and investments - beginning	\$ 1,045,188	\$ 104,007	\$ 19,759	\$ 631	\$ 10,602	\$ -	\$ 3,463	\$ 6,673
Receipts:								
Taxes	284,400	140,365	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	44,163	12,116	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,083	-	16,610
Fines and forfeits	-	-	7,919	-	3,434	-	-	-
Other receipts	(1)	-	-	-	-	-	-	-
Total receipts	<u>328,562</u>	<u>152,481</u>	<u>7,919</u>	<u>-</u>	<u>3,434</u>	<u>1,083</u>	<u>-</u>	<u>16,610</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	10,000	-	-	-	1,600	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	243,077	204,962	-	-	-	-	-	-
Other disbursements	-	-	2,145	-	-	-	-	2,507
Total disbursements	<u>253,077</u>	<u>204,962</u>	<u>2,145</u>	<u>-</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>2,507</u>
Excess (deficiency) of receipts over disbursements	<u>75,485</u>	<u>(52,481)</u>	<u>5,774</u>	<u>-</u>	<u>1,834</u>	<u>1,083</u>	<u>-</u>	<u>14,103</u>
Cash and investments - ending	<u>\$ 1,120,673</u>	<u>\$ 51,526</u>	<u>\$ 25,533</u>	<u>\$ 631</u>	<u>\$ 12,436</u>	<u>\$ 1,083</u>	<u>\$ 3,463</u>	<u>\$ 20,776</u>

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

	General Drain Improvement	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share	County Corrections	Highway
Cash and investments - beginning	\$ 132,234	\$ 85,337	\$ 646	\$ 87	\$ 188,747	\$ -	\$ 40,411	\$ 730,043
Receipts:								
Taxes	226,685	145,869	-	-	-	478,344	-	-
Licenses and permits	240	23,616	-	-	-	-	-	-
Intergovernmental receipts	-	12,591	-	-	157,270	-	12,359	2,385,906
Charges for services	217	11,274	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	543	15,500	1,507	-	-	1,140	-	1,452
Total receipts	<u>227,685</u>	<u>208,850</u>	<u>1,507</u>	<u>-</u>	<u>157,270</u>	<u>479,484</u>	<u>12,359</u>	<u>2,387,358</u>
Disbursements:								
Personal services	-	148,902	-	-	-	337,524	-	940,727
Supplies	-	2,229	-	-	171,897	64,320	-	1,021,276
Other services and charges	-	6,442	-	-	-	29	11,200	193,101
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	146,483	-	-	-	-	866	13,786	203,072
Other disbursements	457	-	1,678	-	-	-	-	3,782
Total disbursements	<u>146,940</u>	<u>157,573</u>	<u>1,678</u>	<u>-</u>	<u>171,897</u>	<u>402,739</u>	<u>24,986</u>	<u>2,361,958</u>
Excess (deficiency) of receipts over disbursements	<u>80,745</u>	<u>51,277</u>	<u>(171)</u>	<u>-</u>	<u>(14,627)</u>	<u>76,745</u>	<u>(12,627)</u>	<u>25,400</u>
Cash and investments - ending	<u>\$ 212,979</u>	<u>\$ 136,614</u>	<u>\$ 475</u>	<u>\$ 87</u>	<u>\$ 174,120</u>	<u>\$ 76,745</u>	<u>\$ 27,784</u>	<u>\$ 755,443</u>

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

	Transfer Fee & Auditor Surplus	Rainy Day	Property Reassessment	Recorders Perpetuation	Sex & Violent Offender Admin	Public Defender Services Fund	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 46,714	\$ 155,260	\$ -	\$ 81,070	\$ 1,474	\$ 4,915	\$ 38,055	\$ 7,146
Receipts:								
Taxes	37	153,879	-	-	-	-	27,502	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,732	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	891	199	-	-
Other receipts	-	-	-	20,569	-	-	-	3,825
Total receipts	<u>3,769</u>	<u>153,879</u>	<u>-</u>	<u>20,569</u>	<u>891</u>	<u>199</u>	<u>27,502</u>	<u>3,825</u>
Disbursements:								
Personal services	-	-	-	712	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,802
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	39,937	-	-	-	-	-	-
Other disbursements	5	-	-	79,082	1,041	-	15,594	-
Total disbursements	<u>5</u>	<u>39,937</u>	<u>-</u>	<u>79,794</u>	<u>1,041</u>	<u>-</u>	<u>15,594</u>	<u>1,802</u>
Excess (deficiency) of receipts over disbursements	<u>3,764</u>	<u>113,942</u>	<u>-</u>	<u>(59,225)</u>	<u>(150)</u>	<u>199</u>	<u>11,908</u>	<u>2,023</u>
Cash and investments - ending	<u>\$ 50,478</u>	<u>\$ 269,202</u>	<u>\$ -</u>	<u>\$ 21,845</u>	<u>\$ 1,324</u>	<u>\$ 5,114</u>	<u>\$ 49,963</u>	<u>\$ 9,169</u>

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

	Tax Sale Fees/Costs	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem	Co. Elected Officials Training	Statewide 911	Adult Probation Service
Cash and investments - beginning	\$ (9,956)	\$ 22,490	\$ 138,860	\$ 6,952	\$ 6,290	\$ 6,444	\$ 45,920	\$ 150,596
Receipts:								
Taxes	-	-	129,009	-	-	-	-	-
Licenses and permits	-	-	-	4,100	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,577	-	-	-
Charges for services	-	-	-	-	-	-	264,944	-
Fines and forfeits	-	-	-	-	-	-	-	40,141
Other receipts	-	40,590	-	-	-	1,507	8,624	-
Total receipts	-	40,590	129,009	4,100	9,577	1,507	273,568	40,141
Disbursements:								
Personal services	-	-	-	-	4,950	-	116,614	20,659
Supplies	-	-	-	-	130	-	-	155
Other services and charges	-	-	-	-	530	-	122,130	3,734
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	(1)	-	425	935
Other disbursements	5,922	127,947	5,518	-	-	-	-	-
Total disbursements	5,922	127,947	5,518	-	5,609	-	239,169	25,483
Excess (deficiency) of receipts over disbursements	(5,922)	(87,357)	123,491	4,100	3,968	1,507	34,399	14,658
Cash and investments - ending	\$ (15,878)	\$ (64,867)	\$ 262,351	\$ 11,052	\$ 10,258	\$ 7,951	\$ 80,319	\$ 165,254

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

	Juvenile Probation	County User Fees	Drain Maintenance	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund	Debt Service
Cash and investments - beginning	\$ 5,851	\$ 165,191	\$ 1,737,089	\$ 32,299	\$ 3,107	\$ 1,296	\$ (1,198)	\$ 1,266
Receipts:								
Taxes	-	-	1,165,284	-	-	-	25,899	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	2,680	-	5,983	-	-	-	-
Fines and forfeits	1,364	22,246	-	-	-	-	-	-
Other receipts	-	1,656	117	-	-	5,995	424,929	-
Total receipts	1,364	26,582	1,165,401	5,983	-	5,995	450,828	-
Disbursements:								
Personal services	-	405	-	-	-	-	-	-
Supplies	-	2,325	269	-	-	-	-	-
Other services and charges	1,339	8,080	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	450,828	-
Capital outlay	-	1,598	666,923	-	-	-	-	-
Other disbursements	-	7,345	4,876	-	1,920	6,478	500	-
Total disbursements	1,339	19,753	672,068	-	1,920	6,478	451,328	-
Excess (deficiency) of receipts over disbursements	25	6,829	493,333	5,983	(1,920)	(483)	(500)	-
Cash and investments - ending	\$ 5,876	\$ 172,020	\$ 2,230,422	\$ 38,282	\$ 1,187	\$ 813	\$ (1,698)	\$ 1,266

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

	2008 ED REV Proj Old Const 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution	LOIT Public Safety	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET
Cash and investments - beginning	\$ 4,000	\$ (31,189)	\$ 34,237	\$ 1,735	\$ -	\$ 4,945	\$ 60,388	\$ -
Receipts:								
Taxes	-	63,639	-	20,749,339	318,896	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	112,607	409,424	101,314
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	8,850	-	-	-	-	-
Other receipts	-	1,050,889	-	-	15,600	-	-	224
Total receipts	-	1,114,528	8,850	20,749,339	334,496	112,607	409,424	101,538
Disbursements:								
Personal services	-	-	-	-	15,600	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,114,451	-	20,749,339	318,896	112,449	409,424	101,538
Total disbursements	-	1,114,451	-	20,749,339	334,496	112,449	409,424	101,538
Excess (deficiency) of receipts over disbursements	-	77	8,850	-	-	158	-	-
Cash and investments - ending	\$ 4,000	\$ (31,112)	\$ 43,087	\$ 1,735	\$ -	\$ 5,103	\$ 60,388	\$ -

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

	Financial Institution Tax	CEDIT Homestead	Homestead Credit Rebate	LOIT Homestead Credit	State Fines & Foreitures	Infraction Judgements	Overweight Vehicle	Special Death Benefits
Cash and investments - beginning	\$ -	\$ 233	\$ 5,160	\$ 1,784	\$ 863	\$ 7,779	\$ -	\$ 330
Receipts:								
Taxes	-	-	-	735,915	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	162,494	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,190
Fines and forfeits	-	-	-	-	3,928	66,968	1,290	5
Other receipts	4	-	-	-	-	-	-	225
Total receipts	162,498	-	-	735,915	3,928	66,968	1,290	1,420
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	162,498	-	-	718,391	4,302	60,403	1,290	1,740
Total disbursements	162,498	-	-	718,391	4,302	60,403	1,290	1,740
Excess (deficiency) of receipts over disbursements	-	-	-	17,524	(374)	6,565	-	(320)
Cash and investments - ending	\$ -	\$ 233	\$ 5,160	\$ 19,308	\$ 489	\$ 14,344	\$ -	\$ 10

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

	Sales Disclosure - State	Coroner Continuing Educ	Mortgage Fee Fund	Sex & Violent Offender State	Child Restraint Violations	Forest Restoration	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 405	\$ 216	\$ 217	\$ 16	\$ 550	\$ -	\$ -	\$ (56)
Receipts:								
Taxes	-	-	-	-	-	166	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	48	-	-	-	-	-	150
Charges for services	2,060	1,706	-	-	-	-	-	-
Fines and forfeits	-	-	-	99	3,939	-	-	-
Other receipts	-	-	1,668	-	-	-	-	-
Total receipts	2,060	1,754	1,668	99	3,939	166	-	150
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,120	1,730	1,460	115	4,364	166	-	-
Total disbursements	2,120	1,730	1,460	115	4,364	166	-	-
Excess (deficiency) of receipts over disbursements	(60)	24	208	(16)	(425)	-	-	150
Cash and investments - ending	\$ 345	\$ 240	\$ 425	\$ -	\$ 125	\$ -	\$ -	\$ 94

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

	Riverboat Wagering Tax	CEDIT Distribution	ARRA Prosecutor	ARRA Clerk	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D	SHSP 97.073 Grant
Cash and investments - beginning	\$ -	\$ (423)	\$ 1,339	\$ 2,950	\$ 27,606	\$ 58,222	\$ 35,819	\$ (17,000)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	94,400	921,020	-	-	5,345	8,040	5,345	24,724
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,000
Total receipts	94,400	921,020	-	-	5,345	8,040	5,345	26,724
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	8,724
Other disbursements	94,400	920,597	-	-	1,950	1,598	-	3,000
Total disbursements	94,400	920,597	-	-	1,950	1,598	-	11,724
Excess (deficiency) of receipts over disbursements	-	423	-	-	3,395	6,442	5,345	15,000
Cash and investments - ending	\$ -	\$ -	\$ 1,339	\$ 2,950	\$ 31,001	\$ 64,664	\$ 41,164	\$ (2,000)

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

	Reassessment	LOIT Special Distrib SEA 67	Dog Control	Property Tax Replacement Credit	2008 EDIT Revenue Bond Sinking	Drug Awareness	Health Maintenance	SubDiv Control Ord
Cash and investments - beginning	\$ 5,645	\$ -	\$ 150	\$ 38,590	\$ -	\$ 174	\$ 33,480	\$ 2,750
Receipts:								
Taxes	87,155	461,636	-	919,892	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,523	-	-	20,849	89,863	-	49,709	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,249	-
Total receipts	<u>94,678</u>	<u>461,636</u>	<u>-</u>	<u>940,741</u>	<u>89,863</u>	<u>-</u>	<u>50,958</u>	<u>-</u>
Disbursements:								
Personal services	3,216	-	-	-	-	-	-	-
Supplies	3,780	-	-	-	-	-	-	-
Other services and charges	113,887	-	-	-	-	-	20,220	-
Debt service - principal and interest	-	-	-	-	89,863	-	-	-
Capital outlay	10,990	-	-	-	-	-	-	-
Other disbursements	-	-	-	919,893	-	-	-	-
Total disbursements	<u>131,873</u>	<u>-</u>	<u>-</u>	<u>919,893</u>	<u>89,863</u>	<u>-</u>	<u>20,220</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(37,195)</u>	<u>461,636</u>	<u>-</u>	<u>20,848</u>	<u>-</u>	<u>-</u>	<u>30,738</u>	<u>-</u>
Cash and investments - ending	<u>\$ (31,550)</u>	<u>\$ 461,636</u>	<u>\$ 150</u>	<u>\$ 59,438</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ 64,218</u>	<u>\$ 2,750</u>

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

	Indigent Substance Abuse	Sheriff Flower	Trust Grant	Combat Range	Big Bond Trust	TIF Redevelopment Commission	TC Wind Farm Econ Dev Fund	TC Wind Farm Expense Fund
Cash and investments - beginning	\$ 1,425	\$ 4	\$ 7,655	\$ 39	\$ 2,407	\$ 779,560	\$ 445,157	\$ 3,288
Receipts:								
Taxes	-	-	-	-	-	1,489,717	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,668	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,249	-	-	-	-	-
Total receipts	-	-	23,917	-	-	1,489,717	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	14,493	-	-	-	12,501	-
Other services and charges	-	-	1,249	-	-	-	620	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,248	-	-	699,840	249,857	-
Total disbursements	-	-	16,990	-	-	699,840	262,978	-
Excess (deficiency) of receipts over disbursements	-	-	6,927	-	-	789,877	(262,978)	-
Cash and investments - ending	\$ 1,425	\$ 4	\$ 14,582	\$ 39	\$ 2,407	\$ 1,569,437	\$ 182,179	\$ 3,288

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

	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund	Law Enforcement Seizure Fund	Road Maintenance Fund	LOIT 2016 Special Distribution	Operation Pullover 2005-2011
Cash and investments - beginning	\$ 125	\$ 2,071	\$ 350	\$ 721	\$ 395	\$ 33,988	\$ -	\$ (2,306)
Receipts:								
Taxes	-	-	-	-	-	-	1,397,335	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	5,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	8,497	-	-
Total receipts	-	-	-	-	-	8,497	1,397,335	5,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,929
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,397,335	-
Total disbursements	-	-	-	-	-	-	1,397,335	4,929
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	8,497	-	71
Cash and investments - ending	\$ 125	\$ 2,071	\$ 350	\$ 721	\$ 395	\$ 42,485	\$ -	\$ (2,235)

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

	EMPG 97.042 Grant	Justice Reinvestment	Domestic Preparedness	HAVA	Rural Demonstration Project	Tobacco Prevention Grant Fund	Emergency Preparedness:TCHD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,000	\$ (14)	\$ 1,050	\$ 32,915
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,393	-	-	-	-	39,986
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,393	-	-	-	-	39,986
Disbursements:							
Personal services	-	-	-	-	-	-	11,259
Supplies	-	-	-	-	-	-	6,915
Other services and charges	-	-	-	-	-	830	2,470
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,393	-	-	-	-	17,310
Total disbursements	-	4,393	-	-	-	830	37,954
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(830)	2,032
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,000	\$ (14)	\$ 220	\$ 34,947

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

	Community Corrections-Grant	Ruth Jordan	Comm. Dev. Blk Grant-Triple S	Judicial Center	CAGIT Sp. Leg.-Justice Center	Totals
Cash and investments - beginning	\$ 50,676	\$ 780	\$ -	\$ -	\$ -	\$ 9,718,345
Receipts:						
Taxes	-	-	-	-	1,471,829	38,258,075
Licenses and permits	-	-	-	-	-	68,859
Intergovernmental receipts	190,939	-	-	20,000	-	5,855,591
Charges for services	-	-	-	-	-	567,379
Fines and forfeits	-	-	-	-	-	2,291,392
Other receipts	-	-	5,000	-	-	2,417,935
Total receipts	<u>190,939</u>	<u>-</u>	<u>5,000</u>	<u>20,000</u>	<u>1,471,829</u>	<u>49,459,231</u>
Disbursements:						
Personal services	84,118	-	5,000	-	-	5,000,930
Supplies	4,232	-	-	-	-	1,460,424
Other services and charges	26,864	-	-	-	604,630	3,298,921
Debt service - principal and interest	-	-	-	-	-	632,554
Capital outlay	-	-	-	-	821	2,223,813
Other disbursements	44,544	100	-	-	82	34,201,422
Total disbursements	<u>159,758</u>	<u>100</u>	<u>5,000</u>	<u>-</u>	<u>605,533</u>	<u>46,818,064</u>
Excess (deficiency) of receipts over disbursements	<u>31,181</u>	<u>(100)</u>	<u>-</u>	<u>20,000</u>	<u>866,296</u>	<u>2,641,167</u>
Cash and investments - ending	<u>\$ 81,857</u>	<u>\$ 680</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 866,296</u>	<u>\$ 12,359,512</u>

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	County Sheriff	Clerk's Trust	General	Accident Report	CAGIT	Certified Shares CAGIT	Economic Develop Income Tax
Cash and investments - beginning	\$ 494,181	\$ 64,690	\$ 88,982	\$ 1,235,126	\$ 655	\$ 339,430	\$ 27	\$ 373,304
Receipts:								
Taxes	160,800	-	-	6,209,770	-	-	-	784,152
Licenses and permits	-	-	-	48,144	-	-	-	-
Intergovernmental	399,676	-	-	483,374	-	-	-	-
Charges for services	-	69,843	-	55,168	2,905	-	-	-
Fines and forfeits	-	-	1,557,190	76,724	-	-	-	-
Other receipts	-	-	-	163,576	-	325,718	-	53,643
Total receipts	<u>560,476</u>	<u>69,843</u>	<u>1,557,190</u>	<u>7,036,756</u>	<u>2,905</u>	<u>325,718</u>	<u>-</u>	<u>837,795</u>
Disbursements:								
Personal services	-	-	-	3,226,900	-	25,718	-	-
Supplies	-	-	-	185,014	-	-	-	-
Other services and charges	-	-	-	1,616,184	-	-	-	191,100
Debt service - principal and interest	-	-	-	-	-	-	-	94,722
Capital outlay	-	-	-	177,724	-	-	-	45,028
Other disbursements	494,181	85,421	1,412,378	619,864	566	639,430	-	-
Total disbursements	<u>494,181</u>	<u>85,421</u>	<u>1,412,378</u>	<u>5,825,686</u>	<u>566</u>	<u>665,148</u>	<u>-</u>	<u>330,850</u>
Excess (deficiency) of receipts over disbursements	<u>66,295</u>	<u>(15,578)</u>	<u>144,812</u>	<u>1,211,070</u>	<u>2,339</u>	<u>(339,430)</u>	<u>-</u>	<u>506,945</u>
Cash and investments - ending	<u>\$ 560,476</u>	<u>\$ 49,112</u>	<u>\$ 233,794</u>	<u>\$ 2,446,196</u>	<u>\$ 2,994</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 880,249</u>

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Special Purpose	Child Protection Team	City/Town Court Cost	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin
Cash and investments - beginning	\$ -	\$ 773	\$ 14,595	\$ 25,484	\$ 79,739	\$ 547	\$ 9,122	\$ 27,854
Receipts:								
Taxes	1,465,476	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,500	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,875	4,994	37,242	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,465,476	-	1,875	4,994	37,242	1,500	-	-
Disbursements:								
Personal services	-	-	-	4,555	23,706	-	-	-
Supplies	-	-	-	-	558	-	-	-
Other services and charges	-	-	-	-	29,806	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,335	-	-	-
Other disbursements	1,465,476	-	-	-	-	-	-	-
Total disbursements	1,465,476	-	-	4,555	56,405	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,875	439	(19,163)	1,500	-	-
Cash and investments - ending	\$ -	\$ 773	\$ 16,470	\$ 25,923	\$ 60,576	\$ 2,047	\$ 9,122	\$ 27,854

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sales Disclosure - County	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic MAP	Emergency Planning Comm	E-911	Extradition
Cash and investments - beginning	\$ 26,765	\$ 1,120,673	\$ 51,526	\$ 25,533	\$ 631	\$ 12,436	\$ 1,083	\$ 3,463
Receipts:								
Taxes	-	282,888	139,619	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	77,250	13,987	-	-	3,595	-	-
Charges for services	1,960	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,069	-	-	-	-
Other receipts	150	489	-	-	-	-	-	-
Total receipts	2,110	360,627	153,606	9,069	-	3,595	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,828	-	-
Other services and charges	-	52,992	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	529,384	181,091	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	582,376	181,091	-	-	1,828	-	-
Excess (deficiency) of receipts over disbursements	2,110	(221,749)	(27,485)	9,069	-	1,767	-	-
Cash and investments - ending	\$ 28,875	\$ 898,924	\$ 24,041	\$ 34,602	\$ 631	\$ 14,203	\$ 1,083	\$ 3,463

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Firearms Training	General Drain Improvement	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share	County Corrections
Cash and investments - beginning	\$ 20,776	\$ 212,979	\$ 136,614	\$ 475	\$ 87	\$ 174,120	\$ 76,745	\$ 27,784
Receipts:								
Taxes	-	488,586	166,083	-	-	-	654,519	-
Licenses and permits	-	-	24,820	-	-	-	-	-
Intergovernmental	-	-	16,639	-	-	198,907	-	11,360
Charges for services	7,120	-	18,515	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	44,240	221	1,874	-	-	57,806	-
Total receipts	7,120	532,826	226,278	1,874	-	198,907	712,325	11,360
Disbursements:								
Personal services	-	-	137,715	-	-	-	547,492	-
Supplies	-	(100,371)	3,987	-	-	140,991	1,568	-
Other services and charges	-	-	9,672	-	-	-	233	9,640
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	269	-	-	-	223,154	-
Other disbursements	11,392	-	-	-	-	-	-	-
Total disbursements	11,392	(100,371)	151,643	-	-	140,991	772,447	9,640
Excess (deficiency) of receipts over disbursements	(4,272)	633,197	74,635	1,874	-	57,916	(60,122)	1,720
Cash and investments - ending	\$ 16,504	\$ 846,176	\$ 211,249	\$ 2,349	\$ 87	\$ 232,036	\$ 16,623	\$ 29,504

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Highway	Transfer Fee & Auditor Surplus	Rainy Day	Recorders Perpetuation	Sex & Violent Offender Admin	Public Defender Services Fund	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 755,443	\$ 50,478	\$ 269,202	\$ 21,845	\$ 1,324	\$ 5,114	\$ 49,963	\$ 9,169
Receipts:								
Taxes	-	125	-	27	-	-	79,337	-
Licenses and permits	-	-	-	-	-	-	150	-
Intergovernmental	2,590,963	-	-	-	-	-	-	-
Charges for services	-	3,745	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,013	596	-	-
Other receipts	25,919	-	-	24,266	-	-	-	7,755
Total receipts	2,616,882	3,870	-	24,293	1,013	596	79,487	7,755
Disbursements:								
Personal services	965,698	-	-	5,558	-	-	-	-
Supplies	833,692	-	-	-	-	-	-	1,720
Other services and charges	110,712	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	200,760	-	-	-	-	-	-	-
Other disbursements	-	-	178,239	16,156	77	-	27,165	-
Total disbursements	2,110,862	-	178,239	21,714	77	-	27,165	1,720
Excess (deficiency) of receipts over disbursements	506,020	3,870	(178,239)	2,579	936	596	52,322	6,035
Cash and investments - ending	\$ 1,261,463	\$ 54,348	\$ 90,963	\$ 24,424	\$ 2,260	\$ 5,710	\$ 102,285	\$ 15,204

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Fees/Costs	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem	Co. Elected officials training	Statewide 911	Adult Probation Service
Cash and investments - beginning	\$ (15,878)	\$ (64,867)	\$ 262,351	\$ 11,052	\$ 10,258	\$ 7,951	\$ 80,319	\$ 165,254
Receipts:								
Taxes	26,885	64,308	41,788	-	-	-	-	-
Licenses and permits	-	-	-	5,125	-	-	-	-
Intergovernmental	-	-	-	-	19,554	-	-	-
Charges for services	150	-	-	-	-	-	263,318	-
Fines and forfeits	-	-	-	-	-	-	-	38,415
Other receipts	-	48,750	-	-	-	1,874	9,846	11,940
Total receipts	<u>27,035</u>	<u>113,058</u>	<u>41,788</u>	<u>5,125</u>	<u>19,554</u>	<u>1,874</u>	<u>273,164</u>	<u>50,355</u>
Disbursements:								
Personal services	-	-	-	-	9,810	-	101,172	34,530
Supplies	-	-	-	-	-	-	2,994	216
Other services and charges	-	-	-	-	357	-	121,141	4,742
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	899	400
Other disbursements	6,607	15,559	240,302	-	-	1,506	-	-
Total disbursements	<u>6,607</u>	<u>15,559</u>	<u>240,302</u>	<u>-</u>	<u>10,167</u>	<u>1,506</u>	<u>226,206</u>	<u>39,888</u>
Excess (deficiency) of receipts over disbursements	<u>20,428</u>	<u>97,499</u>	<u>(198,514)</u>	<u>5,125</u>	<u>9,387</u>	<u>368</u>	<u>46,958</u>	<u>10,467</u>
Cash and investments - ending	<u>\$ 4,550</u>	<u>\$ 32,632</u>	<u>\$ 63,837</u>	<u>\$ 16,177</u>	<u>\$ 19,645</u>	<u>\$ 8,319</u>	<u>\$ 127,277</u>	<u>\$ 175,721</u>

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Juvenile Probation	County User Fees	Drain Reconstruction	Drain Maintenance	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund
Cash and investments - beginning	\$ 5,876	\$ 172,020	\$ -	\$ 2,230,422	\$ 38,282	\$ 1,187	\$ 813	\$ (1,698)
Receipts:								
Taxes	-	-	-	-	-	-	-	1,698
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	2,200	-	-	3,722	-	-	-
Fines and forfeits	467	14,916	-	-	-	-	-	-
Other receipts	-	-	11,572	1,391,813	-	-	4,770	1,520,838
Total receipts	467	17,116	11,572	1,391,813	3,722	-	4,770	1,522,536
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	2,164	330,899	-	-	-	-	-
Other services and charges	1,290	7,190	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	1,520,838
Capital outlay	-	1,921	-	-	-	-	-	-
Other disbursements	-	5,544	-	1,100,990	789	-	2,380	-
Total disbursements	1,290	16,819	330,899	1,100,990	789	-	2,380	1,520,838
Excess (deficiency) of receipts over disbursements	(823)	297	(319,327)	290,823	2,933	-	2,390	1,698
Cash and investments - ending	\$ 5,053	\$ 172,317	\$ (319,327)	\$ 2,521,245	\$ 41,215	\$ 1,187	\$ 3,203	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Debt Service	2008 ED REV Proj Old Const 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET
Cash and investments - beginning	\$ 1,266	\$ 4,000	\$ (31,112)	\$ 43,087	\$ 1,735	\$ 5,103	\$ 60,388	\$ -
Receipts:								
Taxes	-	-	87,144	-	20,881,089	-	-	-
Licenses and permits	-	-	-	25	-	-	-	-
Intergovernmental	-	-	-	-	-	116,648	422,494	98,232
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,927	-	-	-	-
Other receipts	-	-	1,112,516	-	-	-	-	-
Total receipts	-	-	1,199,660	5,952	20,881,089	116,648	422,494	98,232
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,216,088	-	20,881,089	119,835	419,217	98,232
Total disbursements	-	-	1,216,088	-	20,881,089	119,835	419,217	98,232
Excess (deficiency) of receipts over disbursements	-	-	(16,428)	5,952	-	(3,187)	3,277	-
Cash and investments - ending	\$ 1,266	\$ 4,000	\$ (47,540)	\$ 49,039	\$ 1,735	\$ 1,916	\$ 63,665	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Financial Institution Tax	CEDIT Homestead	Homestead Credit Rebate	LOIT Homestead Credit	Local Income Tax - Property Ta	State Fines & Foreitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ -	\$ 233	\$ 5,160	\$ 19,308	\$ -	\$ 489	\$ 14,344	\$ 10
Receipts:								
Taxes	-	604	-	-	732,738	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	146,216	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	65
Fines and forfeits	-	-	-	-	-	4,228	42,611	50
Other receipts	-	-	-	-	-	-	-	30
Total receipts	146,216	604	-	-	732,738	4,228	42,611	145
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	146,216	837	-	6,378	716,852	3,857	53,952	130
Total disbursements	146,216	837	-	6,378	716,852	3,857	53,952	130
Excess (deficiency) of receipts over disbursements	-	(233)	-	(6,378)	15,886	371	(11,341)	15
Cash and investments - ending	\$ -	\$ -	\$ 5,160	\$ 12,930	\$ 15,886	\$ 860	\$ 3,003	\$ 25

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sales Disclosure - State	Coroner Continuing Educ	Mortgage Fee Fund	Sex & Violent Offender State	Child Restraint Violations	Forest Restoration	Education Plate Fee	Riverboat Wagering Tax
Cash and investments - beginning	\$ 345	\$ 240	\$ 425	\$ -	\$ 125	\$ -	\$ 94	\$ -
Receipts:								
Taxes	-	-	-	-	-	68	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	150	94,404
Charges for services	2,110	1,210	-	-	-	-	-	-
Fines and forfeits	-	-	-	113	2,694	-	-	-
Other receipts	-	-	1,470	-	-	-	-	-
Total receipts	2,110	1,210	1,470	113	2,694	68	150	94,404
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,195	1,380	1,765	103	2,586	68	-	94,404
Total disbursements	2,195	1,380	1,765	103	2,586	68	-	94,404
Excess (deficiency) of receipts over disbursements	(85)	(170)	(295)	10	108	-	150	-
Cash and investments - ending	\$ 260	\$ 70	\$ 130	\$ 10	\$ 233	\$ -	\$ 244	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	ARRA Prosecutor	ARRA Clerk	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,339	\$ 2,950	\$ 31,001	\$ 64,664	\$ 41,164
Receipts:								
Taxes	5,480,882	476,280	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,372,079	-	-	5,700	8,581	5,700
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>5,480,882</u>	<u>476,280</u>	<u>1,372,079</u>	<u>-</u>	<u>-</u>	<u>5,700</u>	<u>8,581</u>	<u>5,700</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,480,882	476,280	1,372,079	1,339	-	-	1,036	-
Total disbursements	<u>5,480,882</u>	<u>476,280</u>	<u>1,372,079</u>	<u>1,339</u>	<u>-</u>	<u>-</u>	<u>1,036</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(1,339)	-	5,700	7,545	5,700
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,950</u>	<u>\$ 36,701</u>	<u>\$ 72,209</u>	<u>\$ 46,864</u>

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Reassessment	LOIT Special Distrib SEA 67	Dog Control	Property Tax Replacement Credi	2008 EDIT Revenue Bond Sinking	Drug Awareness	Health Maintenance
Cash and investments - beginning	\$ (31,550)	\$ 461,636	\$ 150	\$ 59,438	\$ -	\$ 174	\$ 64,218
Receipts:							
Taxes	102,205	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,239	-	-	-	92,722	-	16,569
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,567	-	-	-	-	-	-
Total receipts	115,011	-	-	-	92,722	-	16,569
Disbursements:							
Personal services	1,542	-	-	-	-	-	-
Supplies	-	20,331	-	-	-	-	24,401
Other services and charges	81,862	-	-	-	-	-	615
Debt service - principal and interest	-	-	-	-	92,722	-	-
Capital outlay	-	-	-	-	-	-	4,087
Other disbursements	-	-	-	-	-	-	-
Total disbursements	83,404	20,331	-	-	92,722	-	29,103
Excess (deficiency) of receipts over disbursements	31,607	(20,331)	-	-	-	-	(12,534)
Cash and investments - ending	\$ 57	\$ 441,305	\$ 150	\$ 59,438	\$ -	\$ 174	\$ 51,684

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SubDiv Control Ord	Inigent Substance Abuse	Sheriff Flower	Trust Grant	Combat Range	Big Bond Trust	TIF Redevelopment Commission
Cash and investments - beginning	\$ 2,750	\$ 1,425	\$ 4	\$ 14,582	\$ 39	\$ 2,407	\$ 1,569,437
Receipts:							
Taxes	-	-	-	-	-	-	1,126,719
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	7,556	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	15,510
Total receipts	-	-	-	7,556	-	-	1,142,229
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	3,880	-	-	-
Other services and charges	-	-	-	3,112	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,235	-	-	-
Other disbursements	-	-	-	-	-	-	1,712,740
Total disbursements	-	-	-	10,227	-	-	1,712,740
Excess (deficiency) of receipts over disbursements	-	-	-	(2,671)	-	-	(570,511)
Cash and investments - ending	\$ 2,750	\$ 1,425	\$ 4	\$ 11,911	\$ 39	\$ 2,407	\$ 998,926

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TC Wind Farm Econ Dev Fund	TC Wind Farm Expense fund	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund	Law Enforcement Seizure Fund
Cash and investments - beginning	\$ 182,179	\$ 3,288	\$ 125	\$ 2,071	\$ 350	\$ 721	\$ 395
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	460	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,329
Fines and forfeits	-	-	125	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	125	-	-	460	3,329
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,322
Total disbursements	-	-	-	-	-	-	2,322
Excess (deficiency) of receipts over disbursements	-	-	125	-	-	460	1,007
Cash and investments - ending	\$ 182,179	\$ 3,288	\$ 250	\$ 2,071	\$ 350	\$ 1,181	\$ 1,402

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Road Maintenance Fund	BPP Late Assessment Penalty	SHSP 97.073 Grant	Operation Pullover 2005-2011	HAVA	Rural Demonstration Project	Tobacco Prevention Grant Fund
Cash and investments - beginning	\$ 42,485	\$ -	\$ (2,000)	\$ (2,235)	\$ 5,000	\$ (14)	\$ 220
Receipts:							
Taxes	-	1,100	-	2,431	-	14	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,735	5,500	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,497	-	2,000	-	-	-	-
Total receipts	8,497	1,100	11,735	7,931	-	14	-
Disbursements:							
Personal services	-	-	-	5,696	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	220
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	9,735	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	9,735	5,696	-	-	220
Excess (deficiency) of receipts over disbursements	8,497	1,100	2,000	2,235	-	14	(220)
Cash and investments - ending	\$ 50,982	\$ 1,100	\$ -	\$ -	\$ 5,000	\$ -	\$ -

TIPTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Preparedness:TCHD	Community Corrections-Grant	Ruth Jordan	Judicial Center	INDOT Com. Crossing Grant 525N	CAGIT Sp. Leg.-Justice Center	Totals
Cash and investments - beginning	\$ 34,947	\$ 81,857	\$ 680	\$ 20,000	\$ -	\$ 866,296	\$ 12,359,512
Receipts:							
Taxes	-	-	-	-	-	1,465,476	40,922,811
Licenses and permits	-	-	-	-	-	-	78,724
Intergovernmental	6,911	328,541	-	-	-	39,732	6,604,514
Charges for services	-	-	-	-	-	-	435,360
Fines and forfeits	-	-	-	-	375,000	-	2,173,249
Other receipts	-	-	-	27,000	-	-	4,876,650
Total receipts	6,911	328,541	-	27,000	375,000	1,505,208	55,091,308
Disbursements:							
Personal services	3,784	134,813	-	-	-	-	5,228,689
Supplies	710	4,025	-	-	54,660	-	1,513,267
Other services and charges	-	25,861	-	10,738	-	566,547	2,844,014
Debt service - principal and interest	-	-	-	-	-	-	1,708,282
Capital outlay	-	-	-	-	-	264,588	1,644,610
Other disbursements	306	152,696	-	-	-	-	39,288,886
Total disbursements	4,800	317,395	-	10,738	54,660	831,135	52,227,748
Excess (deficiency) of receipts over disbursements	2,111	11,146	-	16,262	320,340	674,073	2,863,560
Cash and investments - ending	\$ 37,058	\$ 93,003	\$ 680	\$ 36,262	\$ 320,340	\$ 1,540,369	\$ 15,223,072

TIPTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 887,234</u>	<u>\$ 625,249</u>

TIPTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Encompass FCU #0016	Highway-2015 LEEBOY Dirt Loader	\$ 35,616	5/11/2016	5/19/2021
Encompass FCU #0018	Sheriff Vehicle-2016 Ford Explorer	-	2/24/2016	2/24/2019
PNC Equipment Finance	HVAC for Courthouse	<u>181,216</u>	1/15/2009	1/15/2019
Total governmental activities		<u>216,832</u>		
Total of annual lease payments		<u>\$ 216,832</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Income Tax Revenue Bond 2008	\$ 715,000	\$ 95,188
Revenue bonds	Economic Development Revenue Bond Series 2010	11,721,721	-
Revenue bonds	Tax Increment Revenue Refunding Bonds Series 2014	1,025,000	413,500
Notes and loans payable	Tipton County Courthouse Renovation Energy Savings Project	<u>262,452</u>	<u>181,216</u>
Total governmental activities		<u>13,724,173</u>	<u>689,904</u>
Totals		<u>\$ 13,724,173</u>	<u>\$ 689,904</u>

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TIPTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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	\$ 4,083,871
Infrastructure	62,381,768
Buildings	22,213,170
Improvements other than buildings	2,088,496
Machinery, equipment, and vehicles	<u>4,303,380</u>
Total governmental activities	<u>95,070,685</u>
Total capital assets	<u>\$ 95,070,685</u>

OTHER REPORTS

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