

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

FINANCIAL STATEMENT  
AND FEDERAL SINGLE AUDIT REPORT  
OF  
TIPPECANOE COUNTY, INDIANA  
January 1, 2017 to December 31, 2017



**FILED**  
10/18/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robert A. Plantenga	01-01-15 to 12-31-18
County Treasurer	Jennifer Weston	01-01-17 to 12-31-20
Clerk of the Circuit Court	Christa Coffey	01-01-15 to 12-31-18
County Sheriff	Barry Richard	01-01-15 to 12-31-18
County Recorder	Shannon Withers	01-01-15 to 12-31-18
President of the Board of County Commissioners	Tracy Brown Thomas P. Murtaugh	01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	John R. Basham II	01-01-17 to 12-31-18



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

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

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

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 1, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

October 1, 2018



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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Tippecanoe County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated October 1, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

**Tippecanoe County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 1, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	
After Settlement Collections	\$ 4,078,957	\$ 4,869,724	\$ 4,078,957	\$ 4,869,724
Sheriff's Inmate Trust	54,276	2,810,189	2,801,020	63,445
Jail Commissary	324,057	833,639	796,035	361,661
Clerk's Trust	4,295,807	18,687,619	19,950,518	3,032,908
County Home Residents' Trust	32,226	206,835	202,771	36,290
General	8,632,699	48,453,018	46,879,996	10,205,721
Accident Report	41,951	13,217	6,635	48,533
Bid Deposits and Bonds Holding	264,551	484,742	303,663	445,630
CEDIT County Share	16,035,772	7,903,023	8,097,145	15,841,650
City and Town Court Costs	-	46,625	-	46,625
Clerk's Records Perpetuation	140,939	154,406	155,106	140,239
COIT County Distributive Shares	2,170,819	-	2,170,819	-
Community Corrections	442,854	2,381,178	2,364,637	459,395
Congressional School Interest	1,922	439	-	2,361
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	72,755	40,595	28,823	84,527
Cumulative Bridge	822,596	2,816,205	2,226,019	1,412,782
Cumulative Capital Development	2,162,002	1,445,999	1,774,863	1,833,138
Alexander Ross Detention	15,107	12,168	-	27,275
Drug Free Community	154,863	163,540	122,394	196,009
Electronic Map Generation	26,965	1,353	-	28,318
Emergency Planning/Right To Know	19,804	9,286	9,559	19,531
Enhanced Access	10,474	395	-	10,869
Extradition and Sheriff's Assistance	7,000	-	-	7,000
Firearms Training	111,163	32,470	38,320	105,313
General Drain Improvement	482,304	1,419,008	698,911	1,202,401
Identification Security Protection	66,473	16,599	34,764	48,308
Landfill Closure and Post Closure	4,100,668	30,380	395,528	3,735,520
Levy Excess	547,298	-	-	547,298
Local Health Maintenance	102,146	36,336	133,490	4,992
Local Road and Street	439,373	1,101,605	812,502	728,476
Major Bridge	-	789,019	-	789,019
Misdemeanant	47,359	95,982	117,702	25,639
Motor Vehicle Highway	2,659,976	4,938,856	5,114,863	2,483,969
Omitted Property Audits	917,268	1,134	467,764	450,638
Park Nonreverting Capital	29,404	347	-	29,751
Plat Book	45,607	34,670	25,987	54,290
Rainy Day	7,701,024	37,216	499,532	7,238,708
Reassessment - 2015	287,527	366,250	363,133	290,644
Recorder's Records Perpetuation	576,282	316,698	240,741	652,239
Sheriff's Pension Trust	256,415	146,491	181,537	221,369
Supplemental Public Defender Services	24,766	66,855	55,708	35,913
Tax Sale Surplus	1,119,825	858,889	1,472,745	505,969
Surveyor's Corner Perpetuation	192,546	64,535	34,236	222,845
Tax Sale Fees	3,195	10,800	8,320	5,675
Tax Sale Redemption	1,099	410,228	411,290	37
Surplus Tax	477,970	324,397	309,697	492,670
Local Health Department Trust Account	158,143	32,714	179,744	11,113
Unsafe Building	55,566	-	-	55,566
GAL/CASA	29,560	58,928	78,781	9,707
Auditors Ineligible Deductions	353,582	39,365	43,025	349,922
County Elected Officials Training	57,767	16,599	5,419	68,947
Statewide 911	3,208,608	1,754,517	931,817	4,031,308
LOIT Special Distribution	3,227,910	248,471	1,594,985	1,881,396
Adult Probation Administrative	55,945	221,463	151,701	125,707
Alternative Dispute Resolution	20,609	13,957	14,497	20,069
Drainage Maintenance	1,447,755	509,510	367,533	1,589,732
Sheriff Sale Administration	113,229	48,720	24,675	137,274
Recycling	59,024	19,213	41,500	36,737

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

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
Parking Facility Operating	393,299	155,784	89,611	459,472
Payroll Clearing	29,423	23,696,329	23,696,329	29,423
Settlement	234	196,209,281	196,205,257	4,258
Wheel Tax	5,395	267,797	267,319	5,873
Sur Tax	127,523	2,700,943	2,693,898	134,568
State Fines & Forfeitures	20,116	35,733	51,009	4,840
Special Death Benefit	1,220	17,110	16,800	1,530
Education Plate Fees Agency	338	2,569	2,700	207
Innkeepers Tax Collections	390,762	2,590,859	2,369,602	612,019
CEDIT Distribution	59,099	-	-	59,099
LIT Certified Shares	-	21,974,260	21,974,260	-
LIT Economic Development	-	15,823,721	15,823,721	-
93.563 Title IV-D Incentive	77,259	53,167	98,936	31,490
93.563 Prosecutor IV-D Incentive-Post Oct '99	157,994	80,774	78,507	160,261
93.563 Clerk IV-D Incentive-Post Oct '99	14,821	53,199	68,020	-
Traffic / Area Plan	(10,353)	22,424	15,073	(3,002)
APC SURP CARROLL COUNTY	3,912	27,050	-	30,962
CASA ICJI VOCA	(9,407)	80,791	97,737	(26,353)
IFSSA ADULT PROTECT SVC	(30,566)	185,529	213,444	(58,481)
MED RESERVE CORPS NACCHO	76	-	76	-
WIC	(86,863)	823,214	881,627	(145,276)
WIC PEER COUNSELOR	(8,350)	57,936	61,580	(11,994)
Debt Service / Jail Lease	649,893	1,099,585	1,144,000	605,478
Debt Service / Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	16,542	-	31,552	(15,010)
DFC SAMHSA Grant	-	101,711	130,381	(28,670)
Family Court Grant	-	20,000	11,675	8,325
Court Improvement Project	500	-	-	500
TEMA LEPC HMEP	-	10,470	10,470	-
TEMA SHSP D4 Equip	-	7,925	8,349	(424)
Help America Vote	2,525	-	-	2,525
TEMA EMPG Supplement	-	30,737	30,737	-
Jury Pay	13,826	23,276	11,871	25,231
Bio Emergency HPP & PHEP	(1,151)	28,755	30,409	(2,805)
Ag Test Plot Donation	1,907	-	1,234	673
Extension Donation	600	-	-	600
Fg Restoration Donation	16,278	-	-	16,278
Health Dept Donation	32	750	598	184
Park Donation	7,052	7,907	5,402	9,557
Naturalist Program Gift	110,008	1,281	3,500	107,789
Sheriff Donation	11,807	1,564	11,225	2,146
Villa Donaation	50,938	-	-	50,938
Cary Home Donation	11,385	7,053	8,786	9,652
Juvenile Probation Donation	110	-	-	110
CASA Donations	11,781	2,776	3,174	11,383
WIC Donations	3,763	-	-	3,763
County Self Insurance Rainy Day	3,000,000	-	-	3,000,000
County Self Insurance	1,442,107	9,695,899	7,412,086	3,725,920
Public Officials Self Insurance	211,935	2,427	9,853	204,509
Commissioners Self Insurance	218,240	157,009	24,956	350,293
Highway Self Insurance	124,293	33,603	5,000	152,896
Sheriff Self Insurance	359,646	3,947	44,168	319,425
Flex Benefits	142,836	381,969	373,542	151,263
Long Term Disability	36,583	108,083	99,570	45,096
Inmate Medical Copay	45,862	8,523	43,299	11,086
Project (Revolving)	170,873	3,570,112	3,010,522	730,463
Inmate Medical	172,735	-	-	172,735
Superior Ct 3 DFC Grant	500	1,500	2,000	-
Proj Lifesaver - McAllister	5,254	-	3,990	1,264

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

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
CC DOC ADULT GRANT	33,711	1,077,302	663,127	447,886
CC DOC COMMUNITY TRANSITIONS	75,311	-	9,192	66,119
CC Truancy Mediation	13,068	22,440	22,495	13,013
User Fee / Law Enforcement Cont Ed	107,805	41,928	32,204	117,529
Project / Hwy Escrow	59,942	683	-	60,625
CC DOC State Work Release	(642)	-	-	(642)
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	51,584	246,637	236,430	61,791
Court Interpreter IN Supreme Ct	15,540	6,625	9,485	12,680
Cary Home JAMS Grant	3,735	-	-	3,735
Other Cash On Hand	1,509	890,125	887,349	4,285
Superior Ct 3 Assessment	3,802	-	-	3,802
Bullet Proof Vest Grant	255	-	-	255
SCAAP Grant	23,151	-	-	23,151
Highway Safety Program	1,691	-	-	1,691
Speed Limit Project	31,781	-	-	31,781
TEMA 2005 SHSP	25,421	-	-	25,421
CASA JFC Grant	1,111	-	-	1,111
Adolescent Sub Abuse	3,175	-	-	3,175
Children"s Advocacy Grant	1,434	51	-	1,485
Court Tech Improvement	23	-	-	23
Tobacco Cessation	304	-	-	304
TB Grant	4,398	-	-	4,398
TIF Capital Projects / Southeast Industrial	1,391,746	2,009,694	1,458,607	1,942,833
User Fee / Sheriff False Alarm	17,850	1,900	-	19,750
User Fee / Sheriff Cont Ed	9,628	-	9,416	212
User Fee / Forensic Diversion Participant	1,969	410	1,004	1,375
User Fee / Pre-trial Diversion	16,835	139,670	137,668	18,837
User Fee / Infraction Diversion	138,536	100,274	152,780	86,030
User Fee / Late Surrender	41,338	-	-	41,338
User Fee / AFDC Welfare PC	4,213	-	-	4,213
Project / F-Lake Detention	170,846	59,291	2,500	227,637
Project / Phase II Stormwater	1,409,847	245,836	515,348	1,140,335
Project / Berlowitz Detention	26,843	290	14,948	12,185
Project / Wabash River Hydrology	8,184	97	-	8,281
Project / Highway Escrow (j&c)	5,639	38	-	5,677
Project / Great Lakes	551,740	6,514	-	558,254
Retainage - Tyler CLT	3,690	-	-	3,690
County Share Surtax	1,608,895	1,306,720	1,108,044	1,807,571
County Share Wheel Tax	46,187	125,563	119,660	52,090
User Fee / Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Forfeitures	1,002	12	-	1,014
Non-Drug Forfeitures	1	-	-	1
Prosecutor Drug Enforcement	17,081	6,120	10,695	12,506
User Fee / Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee / National Guard	449	-	-	449
Project / Dust Control	8,506	3,075	-	11,581
Court Services (Substance Abuse/MH)	13,148	203,404	144,389	72,163
Court Services (Violence in Comm/CS)	58,043	42,723	37,216	63,550
Court Services (Drug Court)	10	-	-	10
TIPPCO HAZMAT	11,785	16,156	15,328	12,613
Juvenile Drug Court	3,018	-	-	3,018
Mortgage Fee (All Entities)	1,403	12,285	13,688	-
Parks Tax Collections	66	745	765	46
Family Counseling	52,099	15,435	13,091	54,443
Juv Alt Project Income	1,358	38,289	25,600	14,047
Francis Powers Trust	71,023	976	167	71,832
Battle Ground Fence	19,397	219	3,500	16,116
Deer Creek Levy	-	4,570	4,570	-

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

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
Settlement Holding of 2010	8,729	-	-	8,729
DTF Coalition Grant	(11,195)	23,802	23,188	(10,581)
Law Enforcement Warrant Fund	1,432,222	16,105	265,866	1,182,461
Sheriff Unclaimed	43,694	-	-	43,694
Animal Control	14,550	7,455	-	22,005
JUV ALT Safe Place	4,085	7,587	11,672	-
JUV ALT DOC JDAI 2014	7,188	41,294	34,209	14,273
SUP 3 NCJFCJ GRANT	-	2,536	2,536	-
Veterans Treatment	18,000	-	-	18,000
Safe Sleep Program Grant	3,612	-	3,612	-
JDAI Performance Grant	59,000	-	59,000	-
Drug Prosecution Fund	6,941	5,000	6,938	5,003
STD Prevention Grant	(1,415)	37,680	48,323	(12,058)
Immunization Grant	(158)	42,332	48,010	(5,836)
Prosecutor ICJI HTCU	(262)	56,603	112,946	(56,605)
Prosecutor ICJI VOCA	(13,881)	64,027	65,444	(15,298)
CC TANF Block Grant	(8,557)	17,547	38,444	(29,454)
DOC Probation Grant	58,314	86,563	112,845	32,032
CASA Capacity Building Grant	8,513	25,754	34,266	1
TAGS VASIA Grant	-	52,500	52,500	-
Zika Preparedness	(810)	1,450	640	-
ICJI EEDMA Project	(665)	1,015	350	-
TEMA Hazard Warning Fund	30,167	53,000	2,948	80,219
CC DOC Community Relations	23,400	84,400	31,364	76,436
Phase II Storm Water Donation	-	4,975	3,976	999
Local Health Maintenance Carryover	-	65,809	1,422	64,387
Local Health Trust Carryover	-	101,238	12,265	88,973
Drain Reconstruction Assistance	-	190,105	86,790	103,315
Clerks Restitution	-	3,000	3,000	-
CVET Agency	-	724,951	724,951	-
Financial Institutions Tax	-	1,476,740	1,476,740	-
LIT Property Tax Relief	-	5,571,858	5,476,769	95,089
Infraction Judgments	-	19,139	-	19,139
Coroners Continuing Education	-	1,562	-	1,562
Mortgage Record Fee-State Share	-	1,390	-	1,390
Riverboat Revenue Sharing	-	1,023,535	1,023,535	-
TEMA SHSP Hazmat TQP	-	11,620	11,620	-
HIV Prevention Health Program	-	551	6,218	(5,667)
CASAs for Kids	-	40,422	29,916	10,506
Community Crossing	-	721,063	721,063	-
Juvenile Case Assessment Triage	-	45,000	-	45,000
Claf Byrne Local Law Enforcement	-	7,525	7,525	-
Syringe Services - THFGI	-	8,500	8,487	13
Gateway to Hope Counseling	-	1,300	-	1,300
IDHS Foundatin Grant	-	3,940	3,940	-
Arconic Foundation WOW	-	20,000	12,189	7,811
ICJI EEDMA Project Fund	-	68,890	95,816	(26,926)
Heartland TIF	-	20,240	-	20,240
Totals	\$ 84,776,304	\$ 402,947,849	\$ 400,307,851	\$ 87,416,302

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

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

**E. Disbursements**

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

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

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

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

*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.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plan**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31, 2017.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Government Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$1,144,000 respectively.

TIPPECANOE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. *Other Postemployment Benefits***

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

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General
Cash and investments - beginning	\$ 4,078,957	\$ 54,276	\$ 324,057	\$ 4,295,807	\$ 32,226	\$ 8,632,699
Receipts:						
Taxes	-	-	-	-	-	23,485,207
Licenses and permits	-	-	-	-	-	771,352
Intergovernmental receipts	-	-	-	-	-	14,848,193
Charges for services	-	-	-	-	-	4,020,080
Fines and forfeits	-	-	-	-	-	684,299
Other receipts	4,869,724	2,810,189	833,639	18,687,619	206,835	4,643,887
Total receipts	4,869,724	2,810,189	833,639	18,687,619	206,835	48,453,018
Disbursements:						
Personal services	-	-	-	-	-	35,199,615
Supplies	-	-	-	-	-	1,915,170
Other services and charges	-	-	-	-	-	9,664,704
Capital outlay	-	-	-	-	-	56,674
Other disbursements	4,078,957	2,801,020	796,035	19,950,518	202,771	43,833
Total disbursements	4,078,957	2,801,020	796,035	19,950,518	202,771	46,879,996
Excess (deficiency) of receipts over disbursements	790,767	9,169	37,604	(1,262,899)	4,064	1,573,022
Cash and investments - ending	\$ 4,869,724	\$ 63,445	\$ 361,661	\$ 3,032,908	\$ 36,290	\$ 10,205,721

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

	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares
Cash and investments - beginning	\$ 41,951	\$ 264,551	\$ 16,035,772	\$ -	\$ 140,939	\$ 2,170,819
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,701,240	-	8,071	-
Charges for services	13,217	-	-	-	146,335	-
Fines and forfeits	-	-	-	46,625	-	-
Other receipts	-	484,742	201,783	-	-	-
Total receipts	13,217	484,742	7,903,023	46,625	154,406	-
Disbursements:						
Personal services	-	-	512,947	-	14,671	-
Supplies	-	-	2,004	-	3,284	-
Other services and charges	6,635	300,663	3,511,049	-	126,184	210
Capital outlay	-	-	3,572,724	-	10,322	-
Other disbursements	-	3,000	498,421	-	645	2,170,609
Total disbursements	6,635	303,663	8,097,145	-	155,106	2,170,819
Excess (deficiency) of receipts over disbursements	6,582	181,079	(194,122)	46,625	(700)	(2,170,819)
Cash and investments - ending	\$ 48,533	\$ 445,630	\$ 15,841,650	\$ 46,625	\$ 140,239	\$ -

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

	Community Corrections	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 442,854	\$ 1,922	\$ 43,511	\$ 72,755	\$ 822,596	\$ 2,162,002
Receipts:						
Taxes	-	-	-	-	2,512,487	1,272,196
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,376,541	-	-	-	297,341	136,552
Charges for services	1,004	-	-	40,595	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,633	439	-	-	6,377	37,251
Total receipts	2,381,178	439	-	40,595	2,816,205	1,445,999
Disbursements:						
Personal services	1,957,827	-	-	-	723,516	219,749
Supplies	22,613	-	-	-	89,183	78,056
Other services and charges	384,197	-	-	8,500	455,693	418,443
Capital outlay	-	-	-	-	957,627	1,057,586
Other disbursements	-	-	-	20,323	-	1,029
Total disbursements	2,364,637	-	-	28,823	2,226,019	1,774,863
Excess (deficiency) of receipts over disbursements	16,541	439	-	11,772	590,186	(328,864)
Cash and investments - ending	\$ 459,395	\$ 2,361	\$ 43,511	\$ 84,527	\$ 1,412,782	\$ 1,833,138

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

	Alexander Ross Detention	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 15,107	\$ 154,863	\$ 26,965	\$ 19,804	\$ 10,474	\$ 7,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,074	-	-
Charges for services	11,895	-	1,353	-	395	-
Fines and forfeits	-	163,540	-	-	-	-
Other receipts	273	-	-	212	-	-
Total receipts	12,168	163,540	1,353	9,286	395	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	122,394	-	9,559	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	122,394	-	9,559	-	-
Excess (deficiency) of receipts over disbursements	12,168	41,146	1,353	(273)	395	-
Cash and investments - ending	\$ 27,275	\$ 196,009	\$ 28,318	\$ 19,531	\$ 10,869	\$ 7,000

TIPPECANOE 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	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 111,163	\$ 482,304	\$ 66,473	\$ 4,100,668	\$ 547,298	\$ 102,146
Receipts:						
Taxes	-	846,898	-	-	-	-
Licenses and permits	32,470	-	-	-	-	-
Intergovernmental receipts	-	10,500	-	-	-	36,336
Charges for services	-	2,300	16,599	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	559,310	-	30,380	-	-
Total receipts	32,470	1,419,008	16,599	30,380	-	36,336
Disbursements:						
Personal services	-	-	-	-	-	67,681
Supplies	-	-	-	-	-	-
Other services and charges	38,320	687,404	34,764	395,528	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,507	-	-	-	65,809
Total disbursements	38,320	698,911	34,764	395,528	-	133,490
Excess (deficiency) of receipts over disbursements	(5,850)	720,097	(18,165)	(365,148)	-	(97,154)
Cash and investments - ending	\$ 105,313	\$ 1,202,401	\$ 48,308	\$ 3,735,520	\$ 547,298	\$ 4,992

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

	Local Road and Street	Major Bridge	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital
Cash and investments - beginning	\$ 439,373	\$ -	\$ 47,359	\$ 2,659,976	\$ 917,268	\$ 29,404
Receipts:						
Taxes	14,845	718,830	-	-	1,134	-
Licenses and permits	-	-	-	33,197	-	-
Intergovernmental receipts	1,080,032	70,189	95,982	4,758,599	-	-
Charges for services	-	-	-	165	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,728	-	-	146,895	-	347
Total receipts	1,101,605	789,019	95,982	4,938,856	1,134	347
Disbursements:						
Personal services	-	-	-	3,030,012	-	-
Supplies	304,628	-	22,089	1,260,485	-	-
Other services and charges	489,088	-	47,622	509,611	467,764	-
Capital outlay	18,678	-	47,991	282,916	-	-
Other disbursements	108	-	-	31,839	-	-
Total disbursements	812,502	-	117,702	5,114,863	467,764	-
Excess (deficiency) of receipts over disbursements	289,103	789,019	(21,720)	(176,007)	(466,630)	347
Cash and investments - ending	\$ 728,476	\$ 789,019	\$ 25,639	\$ 2,483,969	\$ 450,638	\$ 29,751

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

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 45,607	\$ 7,701,024	\$ 287,527	\$ 576,282	\$ 256,415	\$ 24,766
Receipts:						
Taxes	-	-	330,680	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	32,287	-	-	-
Charges for services	34,670	-	-	316,698	-	-
Fines and forfeits	-	-	-	-	146,491	66,855
Other receipts	-	37,216	3,283	-	-	-
Total receipts	34,670	37,216	366,250	316,698	146,491	66,855
Disbursements:						
Personal services	25,494	-	212,897	158,988	181,537	-
Supplies	493	-	13,211	-	-	-
Other services and charges	-	-	137,025	81,753	-	55,708
Capital outlay	-	499,532	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,987	499,532	363,133	240,741	181,537	55,708
Excess (deficiency) of receipts over disbursements	8,683	(462,316)	3,117	75,957	(35,046)	11,147
Cash and investments - ending	\$ 54,290	\$ 7,238,708	\$ 290,644	\$ 652,239	\$ 221,369	\$ 35,913

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

	Tax Sale Surplus	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Surplus Tax	Local Health Department Trust Account
Cash and investments - beginning	\$ 1,119,825	\$ 192,546	\$ 3,195	\$ 1,099	\$ 477,970	\$ 158,143
Receipts:						
Taxes	-	-	-	-	324,397	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	32,714
Charges for services	-	64,535	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	858,889	-	10,800	410,228	-	-
Total receipts	858,889	64,535	10,800	410,228	324,397	32,714
Disbursements:						
Personal services	-	32,548	-	-	-	20,502
Supplies	-	15	-	-	-	-
Other services and charges	1,472,745	1,115	-	411,290	-	33,813
Capital outlay	-	558	-	-	-	-
Other disbursements	-	-	8,320	-	309,697	125,429
Total disbursements	1,472,745	34,236	8,320	411,290	309,697	179,744
Excess (deficiency) of receipts over disbursements	(613,856)	30,299	2,480	(1,062)	14,700	(147,030)
Cash and investments - ending	\$ 505,969	\$ 222,845	\$ 5,675	\$ 37	\$ 492,670	\$ 11,113

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

	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	LOIT Special Distribution
Cash and investments - beginning	\$ 55,566	\$ 29,560	\$ 353,582	\$ 57,767	\$ 3,208,608	\$ 3,227,910
Receipts:						
Taxes	-	-	37,115	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	58,928	-	-	-	248,471
Charges for services	-	-	-	16,599	1,710,116	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,250	-	44,401	-
Total receipts	-	58,928	39,365	16,599	1,754,517	248,471
Disbursements:						
Personal services	-	73,231	17,514	-	65,785	-
Supplies	-	1,987	1,031	-	-	299,921
Other services and charges	-	3,563	4,124	5,419	815,750	506,327
Capital outlay	-	-	-	-	50,282	788,737
Other disbursements	-	-	20,356	-	-	-
Total disbursements	-	78,781	43,025	5,419	931,817	1,594,985
Excess (deficiency) of receipts over disbursements	-	(19,853)	(3,660)	11,180	822,700	(1,346,514)
Cash and investments - ending	\$ 55,566	\$ 9,707	\$ 349,922	\$ 68,947	\$ 4,031,308	\$ 1,881,396

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

	Adult Probation Administrative	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Administration	Recycling	Parking Facility Operating
Cash and investments - beginning	\$ 55,945	\$ 20,609	\$ 1,447,755	\$ 113,229	\$ 59,024	\$ 393,299
Receipts:						
Taxes	-	-	480,215	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,100	-	19,213	150,721
Fines and forfeits	221,463	13,957	-	-	-	-
Other receipts	-	-	28,195	48,720	-	5,063
Total receipts	221,463	13,957	509,510	48,720	19,213	155,784
Disbursements:						
Personal services	121,644	-	-	-	-	-
Supplies	11,435	-	-	-	-	-
Other services and charges	17,072	14,497	205,655	24,675	41,500	89,611
Capital outlay	-	-	-	-	-	-
Other disbursements	1,550	-	161,878	-	-	-
Total disbursements	151,701	14,497	367,533	24,675	41,500	89,611
Excess (deficiency) of receipts over disbursements	69,762	(540)	141,977	24,045	(22,287)	66,173
Cash and investments - ending	\$ 125,707	\$ 20,069	\$ 1,589,732	\$ 137,274	\$ 36,737	\$ 459,472

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

	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	State Fines & Forefeitures	Special Death Benefit
Cash and investments - beginning	\$ 29,423	\$ 234	\$ 5,395	\$ 127,523	\$ 20,116	\$ 1,220
Receipts:						
Taxes	-	177,168,255	-	-	35,733	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	18,561,769	267,797	2,700,943	-	-
Charges for services	-	2,218	-	-	-	6,790
Fines and forfeits	-	446,636	-	-	-	-
Other receipts	23,696,329	30,403	-	-	-	10,320
Total receipts	23,696,329	196,209,281	267,797	2,700,943	35,733	17,110
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	196,205,257	267,319	2,693,898	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,696,329	-	-	-	51,009	16,800
Total disbursements	23,696,329	196,205,257	267,319	2,693,898	51,009	16,800
Excess (deficiency) of receipts over disbursements	-	4,024	478	7,045	(15,276)	310
Cash and investments - ending	\$ 29,423	\$ 4,258	\$ 5,873	\$ 134,568	\$ 4,840	\$ 1,530

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

	Education Plate Fees Agency	Innkeepers Tax Collections	CEDIT Distribution	LIT Certified Shares	LIT Economic Development	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 338	\$ 390,762	\$ 59,099	\$ -	\$ -	\$ 77,259
Receipts:						
Taxes	-	2,584,422	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,974,260	15,823,721	52,412
Charges for services	2,569	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,437	-	-	-	755
Total receipts	2,569	2,590,859	-	21,974,260	15,823,721	53,167
Disbursements:						
Personal services	-	-	-	-	-	66,188
Supplies	-	-	-	-	-	6,968
Other services and charges	2,700	2,369,602	-	-	-	8,707
Capital outlay	-	-	-	-	-	16,223
Other disbursements	-	-	-	21,974,260	15,823,721	850
Total disbursements	2,700	2,369,602	-	21,974,260	15,823,721	98,936
Excess (deficiency) of receipts over disbursements	(131)	221,257	-	-	-	(45,769)
Cash and investments - ending	\$ 207	\$ 612,019	\$ 59,099	\$ -	\$ -	\$ 31,490

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Traffic / Area Plan	APC SURP CARROLL COUNTY	CASA ICJI VOCA	IFSSA ADULT PROTECT SVC
Cash and investments - beginning	\$ 157,994	\$ 14,821	\$ (10,353)	\$ 3,912	\$ (9,407)	\$ (30,566)
Receipts:						
Taxes	-	-	19,498	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	78,856	52,412	2,926	27,050	80,791	185,529
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,918	787	-	-	-	-
Total receipts	80,774	53,199	22,424	27,050	80,791	185,529
Disbursements:						
Personal services	78,507	68,020	-	-	97,737	205,169
Supplies	-	-	-	-	-	1,481
Other services and charges	-	-	10,075	-	-	5,097
Capital outlay	-	-	4,998	-	-	435
Other disbursements	-	-	-	-	-	1,262
Total disbursements	78,507	68,020	15,073	-	97,737	213,444
Excess (deficiency) of receipts over disbursements	2,267	(14,821)	7,351	27,050	(16,946)	(27,915)
Cash and investments - ending	\$ 160,261	\$ -	\$ (3,002)	\$ 30,962	\$ (26,353)	\$ (58,481)

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

	MED RESERVE CORPS NACCHO	WIC	WIC PEER COUNSELOR	Debt Service / Jail Lease	Debt Service / Reserve	D-4 Emergency Deployment
Cash and investments - beginning	\$ 76	\$ (86,863)	\$ (8,350)	\$ 649,893	\$ 116,178	\$ 16,542
Receipts:						
Taxes	-	-	-	1,004,830	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	823,214	57,936	94,755	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	823,214	57,936	1,099,585	-	-
Disbursements:						
Personal services	-	758,506	58,650	-	-	7,174
Supplies	-	44,626	-	-	-	-
Other services and charges	-	78,495	2,930	1,144,000	-	18,970
Capital outlay	-	-	-	-	-	5,408
Other disbursements	76	-	-	-	-	-
Total disbursements	76	881,627	61,580	1,144,000	-	31,552
Excess (deficiency) of receipts over disbursements	(76)	(58,413)	(3,644)	(44,415)	-	(31,552)
Cash and investments - ending	\$ -	\$ (145,276)	\$ (11,994)	\$ 605,478	\$ 116,178	\$ (15,010)

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

	DFC SAMHSA Grant	Family Court Grant	Court Improvement Project	TEMA LEPC HMEP	TEMA SHSP D4 Equip	Help America Vote
Cash and investments - beginning	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 2,525
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	101,711	20,000	-	10,470	7,925	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	101,711	20,000	-	10,470	7,925	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	11,599	-	-	-	-	-
Other services and charges	118,782	11,675	-	10,470	-	-
Capital outlay	-	-	-	-	8,349	-
Other disbursements	-	-	-	-	-	-
Total disbursements	130,381	11,675	-	10,470	8,349	-
Excess (deficiency) of receipts over disbursements	(28,670)	8,325	-	-	(424)	-
Cash and investments - ending	\$ (28,670)	\$ 8,325	\$ 500	\$ -	\$ (424)	\$ 2,525

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

	TEMA EMPG Supplement	Jury Pay	Bio Emergency HPP & PHEP	Ag Test Plot Donation	Extension Donation	Fg Restoration Donation
Cash and investments - beginning	\$ -	\$ 13,826	\$ (1,151)	\$ 1,907	\$ 600	\$ 16,278
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,737	-	28,755	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	22,731	-	-	-	-
Other receipts	-	545	-	-	-	-
Total receipts	30,737	23,276	28,755	-	-	-
Disbursements:						
Personal services	-	-	6,664	-	-	-
Supplies	-	-	39	-	-	-
Other services and charges	-	11,871	-	1,234	-	-
Capital outlay	30,737	-	23,706	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,737	11,871	30,409	1,234	-	-
Excess (deficiency) of receipts over disbursements	-	11,405	(1,654)	(1,234)	-	-
Cash and investments - ending	\$ -	\$ 25,231	\$ (2,805)	\$ 673	\$ 600	\$ 16,278

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

	Health Dept Donation	Park Donation	Naturalist Program Gift	Sheriff Donation	Villa Donaation	Cary Home Donation
Cash and investments - beginning	\$ 32	\$ 7,052	\$ 110,008	\$ 11,807	\$ 50,938	\$ 11,385
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	750	7,907	1,281	1,564	-	7,053
Total receipts	750	7,907	1,281	1,564	-	7,053
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	598	5,402	3,500	11,225	-	8,753
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	33
Total disbursements	598	5,402	3,500	11,225	-	8,786
Excess (deficiency) of receipts over disbursements	152	2,505	(2,219)	(9,661)	-	(1,733)
Cash and investments - ending	\$ 184	\$ 9,557	\$ 107,789	\$ 2,146	\$ 50,938	\$ 9,652

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

	Juvenile Probation Donation	CASA Donations	WIC Donations	County Self Insurance Rainy Day	County Self Insurance	Public Officials Self Insurance
Cash and investments - beginning	\$ 110	\$ 11,781	\$ 3,763	\$ 3,000,000	\$ 1,442,107	\$ 211,935
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	9,666,549	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,776	-	-	29,350	2,427
Total receipts	-	2,776	-	-	9,695,899	2,427
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,174	-	-	7,412,086	9,853
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,174	-	-	7,412,086	9,853
Excess (deficiency) of receipts over disbursements	-	(398)	-	-	2,283,813	(7,426)
Cash and investments - ending	\$ 110	\$ 11,383	\$ 3,763	\$ 3,000,000	\$ 3,725,920	\$ 204,509

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

	Commissioners Self Insurance	Highway Self Insurance	Sheriff Self Insurance	Flex Benefits	Long Term Disability	Inmate Medical Copay
Cash and investments - beginning	\$ 218,240	\$ 124,293	\$ 359,646	\$ 142,836	\$ 36,583	\$ 45,862
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	380,523	108,083	8,523
Fines and forfeits	-	-	-	-	-	-
Other receipts	157,009	33,603	3,947	1,446	-	-
Total receipts	157,009	33,603	3,947	381,969	108,083	8,523
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	949	-	-	-	-	-
Other services and charges	24,007	5,000	44,168	373,542	99,570	43,299
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	24,956	5,000	44,168	373,542	99,570	43,299
Excess (deficiency) of receipts over disbursements	132,053	28,603	(40,221)	8,427	8,513	(34,776)
Cash and investments - ending	\$ 350,293	\$ 152,896	\$ 319,425	\$ 151,263	\$ 45,096	\$ 11,086

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

	Project (Revolving)	Inmate Medical	Superior Ct 3 DFC Grant	Proj Lifesaver - McAllister	CC DOC ADULT GRANT	CC DOC COMMUNITY TRANSITIONS
Cash and investments - beginning	\$ 170,873	\$ 172,735	\$ 500	\$ 5,254	\$ 33,711	\$ 75,311
Receipts:						
Taxes	1,997,306	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,570,714	-	-	-	1,077,302	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,092	-	1,500	-	-	-
Total receipts	3,570,112	-	1,500	-	1,077,302	-
Disbursements:						
Personal services	-	-	-	-	553,114	-
Supplies	399,449	-	-	-	21,052	7,492
Other services and charges	585,966	-	2,000	3,990	88,953	1,700
Capital outlay	2,025,107	-	-	-	-	-
Other disbursements	-	-	-	-	8	-
Total disbursements	3,010,522	-	2,000	3,990	663,127	9,192
Excess (deficiency) of receipts over disbursements	559,590	-	(500)	(3,990)	414,175	(9,192)
Cash and investments - ending	\$ 730,463	\$ 172,735	\$ -	\$ 1,264	\$ 447,886	\$ 66,119

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

	CC Truancy Mediation	User Fee / Law Enforcement Cont Ed	Project / Hwy Escrow	CC DOC State Work Release	CASA VOCA B	Juv Alt DOC Grant
Cash and investments - beginning	\$ 13,068	\$ 107,805	\$ 59,942	\$ (642)	\$ 1,435	\$ 51,584
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	246,637
Charges for services	-	41,928	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,440	-	683	-	-	-
Total receipts	22,440	41,928	683	-	-	246,637
Disbursements:						
Personal services	22,495	-	-	-	-	176,492
Supplies	-	-	-	-	-	5,027
Other services and charges	-	32,204	-	-	-	25,381
Capital outlay	-	-	-	-	-	29,480
Other disbursements	-	-	-	-	-	50
Total disbursements	22,495	32,204	-	-	-	236,430
Excess (deficiency) of receipts over disbursements	(55)	9,724	683	-	-	10,207
Cash and investments - ending	\$ 13,013	\$ 117,529	\$ 60,625	\$ (642)	\$ 1,435	\$ 61,791

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

	Court Interpreter IN Supreme Ct	Cary Home JAMS Grant	Other Cash On Hand	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant
Cash and investments - beginning	\$ 15,540	\$ 3,735	\$ 1,509	\$ 3,802	\$ 255	\$ 23,151
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,625	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	890,125	-	-	-
Total receipts	6,625	-	890,125	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,485	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	887,349	-	-	-
Total disbursements	9,485	-	887,349	-	-	-
Excess (deficiency) of receipts over disbursements	(2,860)	-	2,776	-	-	-
Cash and investments - ending	\$ 12,680	\$ 3,735	\$ 4,285	\$ 3,802	\$ 255	\$ 23,151

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

	Highway Safety Program	Speed Limit Project	TEMA 2005 SHSP	CASA JFC Grant	Adolescent Sub Abuse	Children's Advocacy Grant
Cash and investments - beginning	\$ 1,691	\$ 31,781	\$ 25,421	\$ 1,111	\$ 3,175	\$ 1,434
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	51
Total receipts	-	-	-	-	-	51
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	51
Cash and investments - ending	\$ 1,691	\$ 31,781	\$ 25,421	\$ 1,111	\$ 3,175	\$ 1,485

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

	Court Tech Improvement	Tobacco Cessation	TB Grant	TIF Capital Projects / Southeast Industrial	User Fee / Sheriff False Alarm	User Fee / Sheriff Cont Ed
Cash and investments - beginning	\$ 23	\$ 304	\$ 4,398	\$ 1,391,746	\$ 17,850	\$ 9,628
Receipts:						
Taxes	-	-	-	1,999,188	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,900	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,506	-	-
Total receipts	-	-	-	2,009,694	1,900	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,445,607	-	9,416
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	13,000	-	-
Total disbursements	-	-	-	1,458,607	-	9,416
Excess (deficiency) of receipts over disbursements	-	-	-	551,087	1,900	(9,416)
Cash and investments - ending	\$ 23	\$ 304	\$ 4,398	\$ 1,942,833	\$ 19,750	\$ 212

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

	User Fee / Forensic Diversion Participant	User Fee / Pre-trial Diversion	User Fee / Infraction Diversion	User Fee / Late Surrender	User Fee / AFDC Welfare PC	Project / F-Lake Detention
Cash and investments - beginning	\$ 1,969	\$ 16,835	\$ 138,536	\$ 41,338	\$ 4,213	\$ 170,846
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,559	707	-	-	-
Charges for services	300	-	-	-	-	56,700
Fines and forfeits	110	135,673	99,567	-	-	-
Other receipts	-	438	-	-	-	2,591
Total receipts	410	139,670	100,274	-	-	59,291
Disbursements:						
Personal services	-	39,000	96,915	-	-	-
Supplies	1,004	7,591	8,376	-	-	-
Other services and charges	-	86,816	47,489	-	-	2,500
Capital outlay	-	4,261	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,004	137,668	152,780	-	-	2,500
Excess (deficiency) of receipts over disbursements	(594)	2,002	(52,506)	-	-	56,791
Cash and investments - ending	\$ 1,375	\$ 18,837	\$ 86,030	\$ 41,338	\$ 4,213	\$ 227,637

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

	Project / Phase II Stormwater	Project / Berlovitz Detention	Project / Wabash River Hydrology	Project / Highway Escrow (I&C)	Project / Great Lakes	Retainage - Tyler CLT
Cash and investments - beginning	\$ 1,409,847	\$ 26,843	\$ 8,184	\$ 5,639	\$ 551,740	\$ 3,690
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	9,550	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	93,523	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	142,763	290	97	38	6,514	-
Total receipts	245,836	290	97	38	6,514	-
Disbursements:						
Personal services	336,673	-	-	-	-	-
Supplies	8,757	-	-	-	-	-
Other services and charges	135,165	10,000	-	-	-	-
Capital outlay	31,578	4,948	-	-	-	-
Other disbursements	3,175	-	-	-	-	-
Total disbursements	515,348	14,948	-	-	-	-
Excess (deficiency) of receipts over disbursements	(269,512)	(14,658)	97	38	6,514	-
Cash and investments - ending	\$ 1,140,335	\$ 12,185	\$ 8,281	\$ 5,677	\$ 558,254	\$ 3,690

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

	County Share Surtax	County Share Wheel Tax	User Fee / Econ Dev Wind Energy	Federal Drug Forfeitures	Non-Drug Forfeitures	Prosecutor Drug Enforcement
Cash and investments - beginning	\$ 1,608,895	\$ 46,187	\$ 1,000	\$ 1,002	\$ 1	\$ 17,081
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,306,720	125,563	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,820
Other receipts	-	-	-	12	-	300
Total receipts	1,306,720	125,563	-	12	-	6,120
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	799,950	119,660	-	-	-	-
Other services and charges	8,377	-	-	-	-	8,095
Capital outlay	299,717	-	-	-	-	2,600
Other disbursements	-	-	-	-	-	-
Total disbursements	1,108,044	119,660	-	-	-	10,695
Excess (deficiency) of receipts over disbursements	198,676	5,903	-	12	-	(4,575)
Cash and investments - ending	\$ 1,807,571	\$ 52,090	\$ 1,000	\$ 1,014	\$ 1	\$ 12,506

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

	User Fee / Sheriff Firearm Destruction	User Fee / National Guard	Project / Dust Control	Court Services (Substance Abuse/MH)	Court Services (Violence in Comm/CS)	Court Services (Drug Court)
Cash and investments - beginning	\$ 1,850	\$ 449	\$ 8,506	\$ 13,148	\$ 58,043	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	203,404	-	-
Fines and forfeits	-	-	-	-	42,723	-
Other receipts	-	-	3,075	-	-	-
Total receipts	-	-	3,075	203,404	42,723	-
Disbursements:						
Personal services	-	-	-	144,189	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	200	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	37,216	-
Total disbursements	-	-	-	144,389	37,216	-
Excess (deficiency) of receipts over disbursements	-	-	3,075	59,015	5,507	-
Cash and investments - ending	\$ 1,850	\$ 449	\$ 11,581	\$ 72,163	\$ 63,550	\$ 10

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

	TIPPCO HAZMAT	Juvenile Drug Court	Mortgage Fee (All Entities)	Parks Tax Collections	Family Counseling	Juv Alt Project Income
Cash and investments - beginning	\$ 11,785	\$ 3,018	\$ 1,403	\$ 66	\$ 52,099	\$ 1,358
Receipts:						
Taxes	-	-	-	745	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	16,156	-	4,225	-	-	-
Fines and forfeits	-	-	-	-	15,435	38,204
Other receipts	-	-	8,060	-	-	85
Total receipts	16,156	-	12,285	745	15,435	38,289
Disbursements:						
Personal services	-	-	-	-	-	22,290
Supplies	-	-	-	-	-	-
Other services and charges	15,328	-	-	765	13,091	3,310
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,688	-	-	-
Total disbursements	15,328	-	13,688	765	13,091	25,600
Excess (deficiency) of receipts over disbursements	828	-	(1,403)	(20)	2,344	12,689
Cash and investments - ending	\$ 12,613	\$ 3,018	\$ -	\$ 46	\$ 54,443	\$ 14,047

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

	Francis Powers Trust	Battle Ground Fence	Deer Creek Levy	Settlement Holding of 2010	DTF Coalition Grant	Law Enforcement Warrant Fund
Cash and investments - beginning	\$ 71,023	\$ 19,397	\$ -	\$ 8,729	\$ (11,195)	\$ 1,432,222
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,734
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	976	219	4,570	-	23,802	14,371
Total receipts	976	219	4,570	-	23,802	16,105
Disbursements:						
Personal services	-	-	-	-	-	93,491
Supplies	-	-	-	-	-	12,068
Other services and charges	167	3,500	-	-	-	133,661
Capital outlay	-	-	-	-	23,188	24,096
Other disbursements	-	-	4,570	-	-	2,550
Total disbursements	167	3,500	4,570	-	23,188	265,866
Excess (deficiency) of receipts over disbursements	809	(3,281)	-	-	614	(249,761)
Cash and investments - ending	\$ 71,832	\$ 16,116	\$ -	\$ 8,729	\$ (10,581)	\$ 1,182,461

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

	Sheriff Unclaimed	Animal Control	JUV ALT Safe Place	JUV ALT DOC JDAI 2014	SUP 3 NCJFCJ GRANT	Veterans Treatment
Cash and investments - beginning	\$ 43,694	\$ 14,550	\$ 4,085	\$ 7,188	\$ -	\$ 18,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,554	41,294	2,536	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	7,455	-	-	-	-
Other receipts	-	-	33	-	-	-
Total receipts	-	7,455	7,587	41,294	2,536	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	4,971	7,087	-	-
Other services and charges	-	-	6,701	27,122	2,536	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	11,672	34,209	2,536	-
Excess (deficiency) of receipts over disbursements	-	7,455	(4,085)	7,085	-	-
Cash and investments - ending	\$ 43,694	\$ 22,005	\$ -	\$ 14,273	\$ -	\$ 18,000

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

	Safe Sleep Program Grant	JDAI Performance Grant	Drug Prosecution Fund	STD Prevention Grant	Immunization Grant	Prosecutor ICJI HTCU
Cash and investments - beginning	\$ 3,612	\$ 59,000	\$ 6,941	\$ (1,415)	\$ (158)	\$ (262)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	37,680	42,332	56,603
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,000	-	-	-
Total receipts	-	-	5,000	37,680	42,332	56,603
Disbursements:						
Personal services	-	-	-	18,356	8,306	23,157
Supplies	3,612	6,075	6,020	6,678	4,322	-
Other services and charges	-	52,925	918	23,289	28,258	89,789
Capital outlay	-	-	-	-	7,097	-
Other disbursements	-	-	-	-	27	-
Total disbursements	3,612	59,000	6,938	48,323	48,010	112,946
Excess (deficiency) of receipts over disbursements	(3,612)	(59,000)	(1,938)	(10,643)	(5,678)	(56,343)
Cash and investments - ending	\$ -	\$ -	\$ 5,003	\$ (12,058)	\$ (5,836)	\$ (56,605)

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

	Prosecutor ICJI VOCA	CC TANF Block Grant	DOC Probation Grant	CASA Capacity Building Grant	TAGS VASIA Grant	Zika Preparedness
Cash and investments - beginning	\$ (13,881)	\$ (8,557)	\$ 58,314	\$ 8,513	\$ -	\$ (810)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	64,027	17,547	86,563	25,753	52,500	1,450
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1	-	-
Total receipts	64,027	17,547	86,563	25,754	52,500	1,450
Disbursements:						
Personal services	54,245	10,422	52,845	33,832	-	-
Supplies	1,000	319	-	-	-	365
Other services and charges	9,990	27,703	60,000	434	52,500	275
Capital outlay	-	-	-	-	-	-
Other disbursements	209	-	-	-	-	-
Total disbursements	65,444	38,444	112,845	34,266	52,500	640
Excess (deficiency) of receipts over disbursements	(1,417)	(20,897)	(26,282)	(8,512)	-	810
Cash and investments - ending	\$ (15,298)	\$ (29,454)	\$ 32,032	\$ 1	\$ -	\$ -

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

	ICJI EEDMA Project	TEMA Hazard Warning Fund	CC DOC Community Relations	Phase II Storm Water Donation	Local Health Maintenance Carryover	Local Health Trust Carryover
Cash and investments - beginning	\$ (665)	\$ 30,167	\$ 23,400	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,015	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	84,400	-	-	-
Other receipts	-	53,000	-	4,975	65,809	101,238
Total receipts	1,015	53,000	84,400	4,975	65,809	101,238
Disbursements:						
Personal services	350	-	-	-	1,422	7,570
Supplies	-	-	18,697	893	-	885
Other services and charges	-	-	12,667	3,083	-	2,089
Capital outlay	-	2,948	-	-	-	1,721
Other disbursements	-	-	-	-	-	-
Total disbursements	350	2,948	31,364	3,976	1,422	12,265
Excess (deficiency) of receipts over disbursements	665	50,052	53,036	999	64,387	88,973
Cash and investments - ending	\$ -	\$ 80,219	\$ 76,436	\$ 999	\$ 64,387	\$ 88,973

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

	Drain Reconstruction Assistance	Clerks Restitution	CVET Agency	Financial Institutions Tax	LIT Property Tax Relief	Infraction Judgments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	31,684	-	-	-	-	19,139
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	724,951	1,476,740	5,571,858	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	158,421	3,000	-	-	-	-
Total receipts	190,105	3,000	724,951	1,476,740	5,571,858	19,139
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	86,790	-	724,951	1,476,740	5,476,769	-
Total disbursements	86,790	3,000	724,951	1,476,740	5,476,769	-
Excess (deficiency) of receipts over disbursements	103,315	-	-	-	95,089	19,139
Cash and investments - ending	\$ 103,315	\$ -	\$ -	\$ -	\$ 95,089	\$ 19,139

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

	Coroners Continuing Education	Mortgage Record Fee-State Share	Riverboat Revenue Sharing	TEMA SHSP Hazmat TQP	HIV Prevention Health Program	CASAs for Kids
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,023,535	11,620	551	40,422
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,562	1,390	-	-	-	-
Total receipts	1,562	1,390	1,023,535	11,620	551	40,422
Disbursements:						
Personal services	-	-	-	-	-	25,484
Supplies	-	-	-	-	5,958	4,432
Other services and charges	-	-	-	-	260	-
Capital outlay	-	-	-	11,620	-	-
Other disbursements	-	-	1,023,535	-	-	-
Total disbursements	-	-	1,023,535	11,620	6,218	29,916
Excess (deficiency) of receipts over disbursements	1,562	1,390	-	-	(5,667)	10,506
Cash and investments - ending	\$ 1,562	\$ 1,390	\$ -	\$ -	\$ (5,667)	\$ 10,506

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

	Community Crossing	Juvenile Case Assessment Triage	Claf Byrne Local Law Enforcement	Syringe Services - THFGI	Gateway to Hope Counseling
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	721,063	45,000	7,525	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	8,500	1,300
Total receipts	721,063	45,000	7,525	8,500	1,300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	8,487	-
Other services and charges	-	-	-	-	-
Capital outlay	721,063	-	7,525	-	-
Other disbursements	-	-	-	-	-
Total disbursements	721,063	-	7,525	8,487	-
Excess (deficiency) of receipts over disbursements	-	45,000	-	13	1,300
Cash and investments - ending	\$ -	\$ 45,000	\$ -	\$ 13	\$ 1,300

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

	IDHS Foundatin Grant	Arconic Foundation WOW	ICJI EEDMA Project Fund	Heartland TIF	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 84,776,304
Receipts:					
Taxes	-	-	-	20,240	214,905,044
Licenses and permits	-	-	-	-	846,569
Intergovernmental receipts	-	-	68,125	-	107,252,824
Charges for services	-	-	-	-	17,160,981
Fines and forfeits	-	-	-	-	2,241,984
Other receipts	3,940	20,000	765	-	60,540,447
Total receipts	3,940	20,000	68,890	20,240	402,947,849
Disbursements:					
Personal services	-	-	-	-	45,703,421
Supplies	3,940	11,936	-	-	5,577,370
Other services and charges	-	253	94,616	-	235,776,807
Capital outlay	-	-	1,200	-	10,631,632
Other disbursements	-	-	-	-	102,618,621
Total disbursements	3,940	12,189	95,816	-	400,307,851
Excess (deficiency) of receipts over disbursements	-	7,811	(26,926)	20,240	2,639,998
Cash and investments - ending	\$ -	\$ 7,811	\$ (26,926)	\$ 20,240	\$ 87,416,302

TIPPECANOE 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>\$ 3,259,228</u>	<u>\$ 2,681,927</u>

TIPPECANOE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Deere Credit IN 030-0064082-001	2016 John Deere Loader	\$ 15,117	04-04-16	12-31-22
Deere Credit Inc. 030-0064082-002	2016 John Deere Motor Graders	204,542	12-20-16	12-20-19
Government Building Corporation	Jail Lease/Refunding Bonds Series 2011	1,144,000	01-01-12	07-01-21
Motorola Solutions Credit Company	E911 Radio Lease	291,710	01-15-16	01-15-22
Regions Equipment Finance Corporation	Freightliner Dump Trucks	193,738	11-27-17	11-27-21
TCF Equipment Finance 001-708742-300	Excavator	<u>76,704</u>	01-22-17	01-22-21
Total governmental activities		<u>1,925,811</u>		
Total of annual lease payments		<u>\$ 1,925,811</u>		

TIPPECANOE 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.

	Ending Balance
Governmental activities:	
Land	\$ 4,270,310
Infrastructure	406,742,970
Buildings	72,996,077
Improvements other than buildings	1,791,573
Machinery, equipment, and vehicles	30,904,233
Construction in progress	<u>13,322,050</u>
Total governmental activities	<u>530,027,213</u>
Total capital assets	<u>\$ 530,027,213</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF TIPPECANOE COUNTY, INDIANA

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

We have audited Tippecanoe County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

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


**Report on Internal Control over Compliance**

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

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

October 1, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health				
8880FF18		10.557	182IN002W1003 (WIC); #022247	\$ -	\$ 32,416
8882_FF18		10.557	182IN012W5003 (WPCCG); #022247	-	2,262
8880_FF17		10.557	WIC 178-3; 00017035	-	790,798
8882_FF17		10.557	WIC PC 7455; 00017035	-	55,674
Total - WIC Special Supplemental Nutrition Program for Women Infants and Children				-	881,150
Total - Department of Agriculture				-	881,150
<b>Department of Justice</b>					
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute				
8271_CFY16		16.738	#4771-D3-16-10859	-	262
8271CF17		16.738	EDS# D-3-17-11653	-	56,341
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	56,603
Crime Victim Assistance	Indiana Criminal Justice Institute				
8272_FF16		16.575	EDS #D3-16-10783	-	13,485
8272_FY1718		16.575	EDS# D3-17-11519	-	50,542
8507_FY1718		16.575	EDS#D3-17-11518	-	80,791
Total - Crime Victim Assistance				-	144,818
Total - Department of Justice				-	201,421
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster	Indiana Department of Transportation				
Highway Planning and Construction					
4805_FHWA		20.205	DES #1173626	-	13,400
4880_FHWA		20.205	DES #1173626	-	673,816
4880_FHWA		20.205	DES #1173627	-	123,360
4805_FHWA		20.205	DES #1173627	-	10,845
1135_FHWA		20.205	DES #1382591	-	51,679
1229_FHWA		20.205	DES #1382591	-	15,989
4880_FHWA		20.205	DES #1382591	-	14,839
4880_FHWA		20.205	DES #1401280	-	80,533
4805_FHWA		20.205	DES #1401281	-	7,532
4880_FHWA		20.205	DES #1401281	-	96,552
4805_FHWA		20.205	DES #1401282	-	9,392
4880_FHWA		20.205	DES #1401282	-	66,654
8404_SF13		20.205	FY2013 PO#14807461	-	20,955
8401_FHWA		20.205	FY2016 PO#16805055	-	7,440
1000_APC MPO		20.205	FY2017 PO#17806769	-	336,296
8401_FHWA		20.205	FY2017 PO#17807116	-	12,058
Total - Highway Planning and Construction				-	1,541,340
Total - Highway Planning and Construction Cluster				-	1,541,340
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security				
8431_16HMP		20.703	HM-HMP-0548-16-01-00; #018106	-	10,470
Total - Department of Transportation				-	1,551,810
<b>Department of Health and Human Services</b>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health				
8476SF18		93.074	#020389	-	2,075
8467_SF17		93.074	Contract #0016810	-	1,450
8476_SF17		93.074	U90TP000521; #016103	-	26,680
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	30,205
Immunization Cooperative Agreements	Indiana Department of Health				
8464_CFY16		93.268	H23IP000723; #0015063	-	1,352
8464CF17		93.268	H23IP000723; #017925	-	40,981
Total - Immunization Cooperative Agreements				-	42,333

TIPPECANOE COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<b>TANF Cluster</b>					
Temporary Assistance for Needy Families	Indiana Department of Correction				
8226_SFY16		93.558	EDS# D12-16-107-TANF	-	37
1122_SFY16		93.558	EDS# D12-16-107-TANF	-	4
8226_SFY17		93.558	EDS# D12-17-107-TANF	-	17,510
1122_SFY17		93.558	EDS# D12-17-107-TANF	-	1,751
<b>Total - Temporary Assistance for Needy Families</b>				-	<b>19,302</b>
<b>Total - TANF Cluster</b>				-	<b>19,302</b>
<b>Drug-Free Communities Support Program Grants</b>					
8667_FY17	Direct Federal Award	93.276	5H79SP019928-09	101,711	101,711
8667FY18		93.276	5H79SP019928-10	-	-
<b>Total - Drug-Free Communities Support Program Grants</b>				<b>101,711</b>	<b>101,711</b>
<b>Child Support Enforcement</b>					
1000_IVD COURT	Indiana Department of Child Services	93.563	Bi-Annual Cooperativ	-	140,432
1000_IVD PROS		93.563	Bi-Annual Cooperative Agreemen	-	572,047
8899_IVD PROSPECTIVE INCENTIVE		93.563	Bi-Annual Cooperative Agreemen	-	68,020
8897_IVD PROSPECTIVE INCENTIVE		93.563	Bi-Annual Cooperative Agreemen	-	78,507
8895_IVD PROSPECTIVE INCENTIVE		93.563	Bi-Annual Cooperative Agreemen	-	98,936
1119_IVD CLERK		93.563	Bi-Annual Cooperative Agreemen	-	8,071
1000_IVD IDC		93.563	Bi-Annual Cooperative Agreemen	-	295,260
1000_IVD CLERK		93.563	Bi-Annual Cooperative Agreemen	-	157,331
<b>Total - Child Support Enforcement</b>				-	<b>1,418,604</b>
<b>State Court Improvement Program</b>					
8637FY17	Indiana Supreme Court	93.586	CIP2017-0616-PDS	-	2,536
<b>HIV Prevention Activities Health Department Based</b>					
8482CF17	Indiana Department of Health	93.940	#019308	-	551
<b>HIV Care Formula Grants</b>					
8463CF17	Indiana Department of Health	93.917	Contract #017847	-	34,214
<b>Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>					
8463_CFY16		93.977	H25004337; Contract #15796	-	3,466
<b>Total - Department of Health and Human Services</b>				<b>101,711</b>	<b>1,652,922</b>
<b>Social Security Administration</b>					
<b>Disability Insurance/SSI Cluster</b>					
Supplemental Security Income	Direct Federal Award				
1000_SSA		96.006	SSA Incentive Payments	-	6,600
<b>Total - Disability Insurance/SSI Cluster</b>				-	<b>6,600</b>
<b>Total - Social Security Administration</b>				-	<b>6,600</b>
<b>Emergency Management Performance Grants</b>					
8413_EM16	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006; #022537	-	2,963
8413_16EMPG		97.042	EMC-2016-EP-00006-S01	-	27,774
1000_EMPG		97.042	FY 2016 EMPG20101	-	70,749
<b>Total - Emergency Management Performance Grants</b>				-	<b>101,486</b>
<b>Homeland Security Grant Program</b>					
8407_15SHSP	Indiana Department of Homeland Security	97.067	EMW-2015-SS-00049-S01; #001494	-	7,925
8438HS16		97.067	EMW-2016-SS-00078	-	11,620
<b>Total - State Homeland Security Program</b>				-	<b>19,545</b>
<b>Total - Department of Homeland Security</b>				-	<b>121,031</b>
<b>Total federal awards expended</b>				<b>\$ 101,711</b>	<b>\$ 4,414,934</b>

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

TIPPECANOE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

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

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

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

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

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

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

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2017-001**

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

*Repeat Finding*

This is a repeat of Finding 2016-001 from the immediately prior audit.

*Condition*

There were deficiencies in the internal control system of the County related to financial transactions and reporting. The County had not established effective internal controls over activities related to the Annual Financial Report (AFR) and financial statement.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The Deputy County Auditor input the County's financial information into the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source of the AFR and the financial statement. The County Auditor verified the financial information that was entered in Gateway; however, this verification was not effective in detecting material misstatements.

*Context*

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

The receipts and disbursements of the Payroll Clearing fund were understated in Gateway by material amounts. Payroll transactions were not properly uploaded by the software when preparing the source information for the AFR. The cash and investments balances were not affected since both receipts and disbursements were overstated by \$23,626,329.

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

*Criteria*

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

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

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

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

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

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

*Cause*

Management of the County had not established a proper system of internal control. An evaluation for the County's system of internal control had not been conducted.

TIPPECANOE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting. We also recommended that the County properly report the activities of all funds on their Annual Financial Report and financial statement.

*Views of Responsible Officials*

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

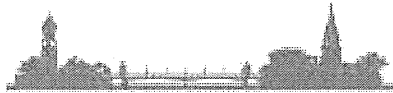
**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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#### AUDITEE-PREPARED DOCUMENTS

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



**TIPPECANOE COUNTY**  
**AUDITOR**

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2016-001***

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Robert A. Plantenga  
Contact Phone Number: (765) 423-9130

Status of Audit Finding:

We have revisited our process and controls regarding entry of fund activity data, and realize that while we did perform review of our data entries, consistent with our Corrective Action Plan, that review served to verify that entries to the Gateway system matched our source data. For the first time, we used the ONESolution GL5000 report as our data source for fund activity in preparing the 2017 AFR. The GL5000 report cites total revenue and expense account activity for ledger funds. Because activity in the Payroll Clearing Fund is an accumulation of offsets settling temporary liabilities, the PR Clearing Fund had no true revenues or expenses, as they are accounted for in other funds. The GL5000 report indicated zero expense & revenue figures for Payroll Clearing Fund, and this is what was initially entered into Gateway for the 2017 AFR.

We are enhancing our review of fund receipts & disbursements to conduct a more analytical review of year-over-year AFR data, rather than mere comparative review of current year source data, prior to Gateway submittal.

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Auditor  
(Title)

\_\_\_\_\_  
August 24, 2018  
(Date)



**TIPPECANOE COUNTY  
AUDITOR**

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

**CORRECTIVE ACTION PLAN**

**FINDING 2017-001**

Contact Person Responsible for Corrective Action:  
Contact Phone Number:

Robert A. Plantenga  
(765)423-9130

Views of Responsible Official:

The Payroll Clearing Fund is simply different than other funds. As we became more comfortable with reports from our new financial system, we implemented those reports in the creation of other deliverables. For the 2017 Annual Report, we used data from a Budget to Actual report to populate receipt and disbursement fields in Gateway. Whereas the cash activity in all other funds can also be derived & expressed by the aggregation of activity in revenue and expense accounts within a fund, the PR Clearing Fund activity is rather an accumulation of offsets settling temporary liabilities. The PR Clearing Fund had no true revenues or expenses, as they are accounted for in other funds, and this zero expense & revenue activity is what we initially entered into Gateway.

Description of Corrective Action Plan:

We are enhancing our review of fund receipts & disbursements to conduct a more analytical review of year-over-year AFR data to identify significant changes, rather than mere comparative review of current year source data, prior to Gateway submittal. The Budget to Actual report is still the most useful data source for categorizing fund revenues and expenses, and we intend to continue using the report. However, in the future all fund receipt and disbursement activity will be verified with comparison to fund asset account activity prior to Gateway submittal.

Anticipated Completion Date:

Plan in place as of August 3, 2018. Implementation prior to submittal of 2018 AFR.

Robert A. Plantenga  
(Signature)

Tippecanoe County Auditor  
(Title)

October 1, 2018  
(Date)

#### OTHER REPORTS

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