

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, 2018 to December 31, 2018



FILED
08/15/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-56
Schedule of Payables and Receivables	57
Schedule of Leases and Debt	58
Schedule of Capital Assets.....	59
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	62-63
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	66-67
Notes to Schedule of Expenditures of Federal Awards	68
Schedule of Findings and Questioned Costs	69
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	72
Other Reports.....	73

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robert A. Plantenga	01-01-15 to 12-31-22
County Treasurer	Jennifer Weston	01-01-17 to 12-31-20
Clerk of the Circuit Court	Christa Coffey Julie Roush	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Barry Richard Robert Goldsmith	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Shannon Withers	01-01-15 to 12-31-22
President of the Board of County Commissioners	Thomas P. Murtaugh David S. Byers	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	John R. Basham II Bryan Metzger	01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2018, 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, 2018.

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, 2018, 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 July 24, 2019, 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

July 24, 2019



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 24, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

July 24, 2019

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	
After Settlement Collections	\$ 4,869,724	\$ 4,444,947	\$ 4,869,724	\$ 4,444,947
Sheriff's Inmate Trust	63,445	3,127,117	3,130,648	59,914
Jail Commissary	361,661	859,384	1,103,626	117,419
Clerk's Trust	3,032,908	21,023,359	20,387,648	3,668,619
County Home Residents' Trust	36,290	143,670	148,651	31,309
General	10,205,721	48,485,165	48,468,000	10,222,886
Accident Report	48,533	10,263	10,739	48,057
Bid Deposits and Bonds Holding	445,630	208,071	204,560	449,141
CEDIT County Share	15,841,650	8,491,732	10,467,409	13,865,973
City and Town Court Costs	46,625	53,646	96,152	4,119
Clerk's Records Perpetuation	140,239	173,294	301,386	12,147
Community Corrections	459,395	2,487,059	2,226,756	719,698
Congressional School Interest	2,361	777	1,740	1,398
Congressional School Principal	43,511	-	-	43,511
Sales Disclosure - County Share	84,527	41,090	35,325	90,292
Cumulative Bridge	1,412,782	2,801,189	2,081,335	2,132,636
Cumulative Capital Development	1,833,138	2,131,725	2,082,236	1,882,627
Alexander Ross Detention	27,275	1,852	2,500	26,627
Drug Free Community	196,009	188,945	226,629	158,325
Electronic Map Generation	28,318	2,369	11,750	18,937
Emergency Planning/Right To Know	19,531	9,507	11,211	17,827
Enhanced Access	10,869	293	-	11,162
Extradition and Sheriff's Assistance	7,000	-	-	7,000
Firearms Training	105,313	53,300	96,828	61,785
General Drain Improvement	1,202,401	553,082	652,810	1,102,673
Identification Security Protection	48,308	23,611	39,999	31,920
Landfill Closure and Post Closure	3,735,520	43,724	337,462	3,441,782
Levy Excess	547,298	-	-	547,298
Local Health Maintenance	4,992	72,672	71,548	6,116
Local Road and Street	728,476	1,505,595	1,020,854	1,213,217
Major Bridge	789,019	794,504	-	1,583,523
Misdemeanant	25,639	97,259	76,767	46,131
Motor Vehicle Highway	2,483,969	5,965,864	5,792,350	2,657,483
Omitted Property Audits	450,638	-	27,728	422,910
Park Nonreverting Capital	29,751	536	-	30,287
Plat Book	54,290	33,425	26,729	60,986
Rainy Day	7,238,708	59,854	1,179,850	6,118,712
Reassessment - 2015	290,644	378,315	426,438	242,521
Recorder's Records Perpetuation	652,239	429,142	308,420	772,961
Sheriff's Pension Trust	221,369	183,331	144,582	260,118
Supplemental Public Defender Services	35,913	148,676	120,691	63,898
Tax Sale Surplus	505,969	880,216	607,594	778,591
Surveyor's Corner Perpetuation	222,845	116,995	95,677	244,163
Tax Sale Fees	5,675	16,515	13,987	8,203
Tax Sale Redemption	37	91,776	91,776	37
Surplus Tax	492,670	276,335	304,190	464,815
Local Health Department Trust Account	11,113	65,428	44,491	32,050
Unsafe Building	55,566	-	-	55,566
GAL/CASA	9,707	57,929	67,331	305
Auditors Ineligible Deductions	349,922	55,946	32,359	373,509
County Elected Officials Training	68,947	23,611	6,002	86,556
Statewide 911	4,031,308	1,815,233	1,349,037	4,497,504
LOIT Special Distribution	1,881,396	142,188	995,081	1,028,503
Adult Probation Administrative	125,707	224,609	176,444	173,872
Alternative Dispute Resolution	20,069	12,895	9,781	23,183
Drainage Maintenance	1,589,732	738,287	597,922	1,730,097
Sheriff Sale Administration	137,274	38,339	21,200	154,413
Recycling	36,737	15,828	-	52,565
Parking Facility Operating	459,472	199,266	94,267	564,471
Payroll Clearing	29,423	24,330,832	24,330,832	29,423
Settlement	4,258	200,973,202	200,977,342	118
Wheel Tax	5,873	211,508	211,155	6,226
Sur Tax	134,568	2,673,824	2,680,430	127,962
State Fines & Forfeitures	4,840	53,666	50,388	8,118
Special Death Benefit	1,530	19,355	19,465	1,420
Education Plate Fees Agency	207	2,362	2,569	-
Innkeepers Tax Collections	612,019	2,744,076	3,016,020	340,075
CEDIT Distribution	59,099	-	59,099	-
LIT Certified Shares	-	23,604,994	23,604,994	-
LIT Economic Development	-	16,955,995	16,955,995	-
93.563 Title IV-D Incentive	31,490	52,354	83,662	182
93.563 Prosecutor IV-D Incentive-Post Oct '99	160,261	81,307	79,596	161,972
93.563 Clerk IV-D Incentive-Post Oct '99	-	52,383	22,429	29,954
Traffic / Area Plan	(3,002)	36,645	42,156	(8,513)
APC SURP CARROLL COUNTY	30,962	-	-	30,962
CASA ICJI VOCA	(26,353)	95,737	88,683	(19,299)
IFSSA ADULT PROTECT SVC	(58,481)	239,461	272,093	(91,113)

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
WIC	(145,276)	910,609	946,112	(180,779)
WIC PEER COUNSELOR	(11,994)	42,108	39,419	(9,305)
Debt Service / Jail Lease	605,478	1,166,887	1,152,000	620,365
Debt Service / Reserve	116,178	-	-	116,178
D-4 Emergency Deployment	(15,010)	41,052	1,907	24,135
DFC SAMHSA Grant	(28,670)	132,843	104,173	-
Family Court Grant	8,325	10,000	11,165	7,160
Court Improvement Project	500	-	-	500
TEMA LEPC HMEP	-	11,572	11,572	-
TEMA SHSP D4 Equip	(424)	424	-	-
Help America Vote	2,525	-	600	1,925
TEMA EMPG Supplement	-	1,725	1,725	-
Jury Pay	25,231	25,606	6,310	44,527
Bio Emergency HPP & PHEP	(2,805)	74,297	73,330	(1,838)
Ag Test Plot Donation	673	-	-	673
Extension Donation	600	-	-	600
Fg Restoration Donation	16,278	1,000	-	17,278
Health Dept Donation	184	157	157	184
Park Donation	9,557	7,878	6,158	11,277
Naturalist Program Gift	107,789	1,912	3,500	106,201
Sheriff Donation	2,146	1,323	-	3,469
Villa Donaation	50,938	-	-	50,938
Cary Home Donation	9,652	14,693	13,021	11,324
Juvenile Probation Donation	110	-	-	110
CASA Donations	11,383	5,384	2,236	14,531
WIC Donations	3,763	-	-	3,763
County Self Insurance Rainy Day	3,000,000	-	-	3,000,000
County Self Insurance	3,725,920	10,102,016	7,725,050	6,102,886
Public Officials Self Insurance	204,509	23,919	500	227,928
Commissioners Self Insurance	350,293	51,187	16,648	384,832
Highway Self Insurance	152,896	92,897	-	245,793
Sheriff Self Insurance	319,425	5,753	-	325,178
Flex Benefits	151,263	439,097	421,903	168,457
Long Term Disability	45,096	113,796	123,356	35,536
Inmate Medical Copay	11,086	19,309	11,983	18,412
Project (Revolving)	730,463	2,761,636	2,725,024	767,075
Inmate Medical	172,735	-	41,894	130,841
Proj Lifesaver - McAllister	1,264	-	-	1,264
CC DOC ADULT GRANT	447,886	933,564	1,346,437	35,013
CC DOC COMMUNITY TRANSITIONS	66,119	-	60,413	5,706
CC Truancy Mediation	13,013	22,440	21,813	13,640
User Fee / Law Enforcement Cont Ed	117,529	46,199	41,489	122,239
Project / Hwy Escrow	60,625	1,184	-	61,809
CC DOC State Work Release	(642)	642	-	-
CASA VOCA B	1,435	-	-	1,435
Juv Alt DOC Grant	61,791	246,637	267,168	41,260
Court Interpreter IN Supreme Ct	12,680	-	9,791	2,889
Cary Home JAMS Grant	3,735	-	-	3,735
Other Cash On Hand	4,285	456,367	457,691	2,961
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	1,485	62	-	1,547
Court Tech Improvement	23	-	-	23
Tobacco Cessation	304	-	304	-
TB Grant	4,398	-	-	4,398
TIF Capital Projects / Southeast Industrial	1,942,833	1,682,174	1,107,940	2,517,067
User Fee / Sheriff False Alarm	19,750	2,100	-	21,850
User Fee / Sheriff Cont Ed	212	10,807	10,886	133
User Fee / Forensic Diversion Participant	1,375	600	111	1,864
User Fee / Pre-trial Diversion	18,837	209,831	101,538	127,130
User Fee / Infraction Diversion	86,030	92,476	122,176	56,330
User Fee / Late Surrender	41,338	-	-	41,338
User Fee / AFDC Welfare PC	4,213	-	-	4,213
Project / F-Lake Detention	227,637	18,059	3,000	242,696
Project / Phase II Stormwater	1,140,335	478,601	459,514	1,159,422
Project / Berlovitz Detention	12,185	1,855	8,000	6,040
Project / Wabash River Hydrology	8,281	149	-	8,430
Project / Highway Escrow (j&c)	5,677	88	-	5,765
Project / Great Lakes	558,254	10,055	-	568,309
Retainage - Tyler CLT	3,690	-	-	3,690
County Share Surtax	1,807,571	1,253,572	25,129	3,036,014

TIPPECANOE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
County Share Wheel Tax	52,090	98,979	79,065	72,004
User Fee / Econ Dev Wind Energy	1,000	-	-	1,000
Federal Drug Forfeitures	1,014	6	1,017	3
Non-Drug Forfeitures	1	-	1	-
Prosecutor Drug Enforcement	12,506	4,003	9,412	7,097
User Fee / Sheriff Firearm Destruction	1,850	-	-	1,850
User Fee / National Guard	449	-	-	449
Project / Dust Control	11,581	3,555	-	15,136
Court Services (Substance Abuse/MH)	72,163	199,339	172,571	98,931
Court Services (Violence in Comm/CS)	63,550	9,283	59,854	12,979
Court Services (Drug Court)	10	-	10	-
TIPPCO HAZMAT	12,613	18,746	16,988	14,371
Juvenile Drug Court	3,018	-	-	3,018
Parks Tax Collections	46	691	622	115
Family Counseling	54,443	13,964	11,731	56,676
Juv Alt Project Income	14,047	27,881	28,887	13,041
Francis Powers Trust	71,832	19	1,851	70,000
Battle Ground Fence	16,116	290	-	16,406
Deer Creek Levy	-	4,570	4,570	-
Settlement Holding of 2010	8,729	-	8,729	-
DTF Coalition Grant	(10,581)	38,214	30,033	(2,400)
Law Enforcement Warrant Fund	1,182,461	23,666	299,505	906,622
Sheriff Unclaimed	43,694	-	-	43,694
Amimal Control	22,005	17,625	2,790	36,840
JUV ALT Safe Place	-	7,543	6,825	718
JUV ALT DOC JDAI 2014	14,273	51,832	47,661	18,444
Veterans Treatment	18,000	-	-	18,000
JDAI Performance Grant	-	39,450	21,488	17,962
Drug Prosecution Fund	5,003	15,000	10,517	9,486
STD Prevention Grant	(12,058)	48,834	57,595	(20,819)
Immunization Grant	(5,836)	48,216	47,355	(4,975)
Prosecutor ICJI HTCJU	(56,605)	108,098	112,118	(60,625)
Prosecutor ICJI VOCA	(15,298)	63,538	81,254	(33,014)
CC TANF Block Grant	(29,454)	151,848	159,272	(36,878)
DOC Probation Grant	32,032	84,288	105,662	10,658
CASA Capacity Building Grant	1	30,075	29,763	313
TAGS VASIA Grant	-	60,000	60,000	-
TEMA Hazard Warning Fund	80,219	54,951	37,833	97,337
CC DOC Community Relations	76,436	78,350	34,028	120,758
Phase II Storm Water Donation	999	2,750	1,327	2,422
Local Health Maintenance Carryover	64,387	-	-	64,387
Local Health Trust Carryover	88,973	-	10,841	78,132
Drain Reconstruction Assistance	103,315	313,227	-	416,542
CVET Agency	-	703,188	703,188	-
Financial Institutions Tax	-	1,395,759	1,395,759	-
LIT Property Tax Relief	95,089	5,940,916	5,608,794	427,211
Infraction Judgments	19,139	316,881	313,145	22,875
Coroners Continuing Education	1,562	19,793	19,946	1,409
Mortgage Record Fee-State Share	1,390	14,090	14,415	1,065
Riverboat Revenue Sharing	-	1,023,535	1,023,535	-
HIV Prevention Health Program	(5,667)	15,246	10,607	(1,028)
CASAs for Kids	10,506	53,289	48,624	15,171
Juvenile Case Assessment Triage	45,000	-	23,773	21,227
Syringe Services - THFGI	13	10,000	7,918	2,095
Gateway to Hope Counseling	1,300	11,300	7,600	5,000
IDHS Foundatin Grant	-	-	3,923	(3,923)
Arconic Foundation WOW	7,811	-	7,811	-
ICJI EEDMA Project Fund	(26,926)	57,574	55,882	(25,234)
Heartland TIF	20,240	24,266	-	44,506
Fairgrounds Debt Service Reserve	-	1,778,650	-	1,778,650
Construction FG 2018 LIT Revenue	-	18,992,921	369,012	18,623,909
ICAC Task Force	-	20,000	20,000	-
Title II JJDP	-	13,304	22,145	(8,841)
District Plan Committee D4 Grant	-	7,508	7,508	-
Indiana American Water Grant	-	5,000	4,000	1,000
CHeP Boilerwork	-	3,456	-	3,456
Juv Alt DOC Bonus Grant SF19	-	12,750	3,567	9,183
Totals	\$ 87,416,302	\$ 435,492,240	\$ 411,900,853	\$ 111,007,689

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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 Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

TIPPECANOE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Holding Corporation

The County has entered into a capital lease with the Tippecanoe County 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 2018 totaled \$1,152,000, respectively.

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.

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, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General
Cash and investments - beginning	\$ 4,869,724	\$ 63,445	\$ 361,661	\$ 3,032,908	\$ 36,290	\$ 10,205,721
Receipts:						
Taxes	-	-	-	-	-	25,112,005
Licenses and permits	-	-	-	-	-	752,271
Intergovernmental receipts	-	-	-	-	-	15,610,477
Charges for services	-	-	-	-	-	4,204,474
Fines and forfeits	-	-	-	-	-	738,135
Other receipts	4,444,947	3,127,117	859,384	21,023,359	143,670	2,067,803
Total receipts	4,444,947	3,127,117	859,384	21,023,359	143,670	48,485,165
Disbursements:						
Personal services	-	-	-	-	-	37,374,613
Supplies	-	-	-	-	-	2,172,876
Other services and charges	-	-	-	-	-	8,916,179
Capital outlay	-	-	-	-	-	3,332
Other disbursements	4,869,724	3,130,648	1,103,626	20,387,648	148,651	1,000
Total disbursements	4,869,724	3,130,648	1,103,626	20,387,648	148,651	48,468,000
Excess (deficiency) of receipts over disbursements	(424,777)	(3,531)	(244,242)	635,711	(4,981)	17,165
Cash and investments - ending	\$ 4,444,947	\$ 59,914	\$ 117,419	\$ 3,668,619	\$ 31,309	\$ 10,222,886

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 48,533	\$ 445,630	\$ 15,841,650	\$ 46,625	\$ 140,239	\$ 459,395
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	15,225	-	-	-
Intergovernmental receipts	-	-	8,169,936	-	4,970	8,525
Charges for services	10,263	-	-	-	167,679	2,472,587
Fines and forfeits	-	-	-	53,646	-	1
Other receipts	-	208,071	306,571	-	645	5,946
Total receipts	10,263	208,071	8,491,732	53,646	173,294	2,487,059
Disbursements:						
Personal services	-	-	510,789	-	990	1,705,352
Supplies	-	-	3,705	-	1,586	42,589
Other services and charges	10,739	204,560	3,589,730	96,152	298,810	478,815
Capital outlay	-	-	3,981,008	-	-	-
Other disbursements	-	-	2,382,177	-	-	-
Total disbursements	10,739	204,560	10,467,409	96,152	301,386	2,226,756
Excess (deficiency) of receipts over disbursements	(476)	3,511	(1,975,677)	(42,506)	(128,092)	260,303
Cash and investments - ending	\$ 48,057	\$ 449,141	\$ 13,865,973	\$ 4,119	\$ 12,147	\$ 719,698

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Alexander Ross Detention
Cash and investments - beginning	\$ 2,361	\$ 43,511	\$ 84,527	\$ 1,412,782	\$ 1,833,138	\$ 27,275
Receipts:						
Taxes	-	-	-	2,525,413	1,803,896	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	251,281	283,841	-
Charges for services	-	-	40,565	-	-	1,350
Fines and forfeits	-	-	-	-	-	-
Other receipts	777	-	525	24,495	43,988	502
Total receipts	777	-	41,090	2,801,189	2,131,725	1,852
Disbursements:						
Personal services	-	-	14,902	694,332	210,834	-
Supplies	-	-	-	38,956	57,189	-
Other services and charges	-	-	-	552,561	739,571	-
Capital outlay	-	-	-	750,486	1,066,222	2,500
Other disbursements	1,740	-	20,423	45,000	8,420	-
Total disbursements	1,740	-	35,325	2,081,335	2,082,236	2,500
Excess (deficiency) of receipts over disbursements	(963)	-	5,765	719,854	49,489	(648)
Cash and investments - ending	\$ 1,398	\$ 43,511	\$ 90,292	\$ 2,132,636	\$ 1,882,627	\$ 26,627

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Extradition and Sheriffs Assistance	Firearms Training
Cash and investments - beginning	\$ 196,009	\$ 28,318	\$ 19,531	\$ 10,869	\$ 7,000	\$ 105,313
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	28,300
Intergovernmental receipts	-	-	9,140	-	-	-
Charges for services	-	2,369	-	293	-	-
Fines and forfeits	188,945	-	-	-	-	-
Other receipts	-	-	367	-	-	25,000
Total receipts	188,945	2,369	9,507	293	-	53,300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	226,629	-	1,533	-	-	96,828
Capital outlay	-	11,750	9,678	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	226,629	11,750	11,211	-	-	96,828
Excess (deficiency) of receipts over disbursements	(37,684)	(9,381)	(1,704)	293	-	(43,528)
Cash and investments - ending	\$ 158,325	\$ 18,937	\$ 17,827	\$ 11,162	\$ 7,000	\$ 61,785

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General Drain Improvement	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 1,202,401	\$ 48,308	\$ 3,735,520	\$ 547,298	\$ 4,992	\$ 728,476
Receipts:						
Taxes	329,131	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,672	1,475,926
Charges for services	3,600	23,611	-	-	-	10,727
Fines and forfeits	-	-	-	-	-	-
Other receipts	220,351	-	43,724	-	-	18,942
Total receipts	<u>553,082</u>	<u>23,611</u>	<u>43,724</u>	<u>-</u>	<u>72,672</u>	<u>1,505,595</u>
Disbursements:						
Personal services	-	-	-	-	71,548	-
Supplies	-	-	-	-	-	405,754
Other services and charges	619,009	39,999	337,462	-	-	615,100
Capital outlay	-	-	-	-	-	-
Other disbursements	33,801	-	-	-	-	-
Total disbursements	<u>652,810</u>	<u>39,999</u>	<u>337,462</u>	<u>-</u>	<u>71,548</u>	<u>1,020,854</u>
Excess (deficiency) of receipts over disbursements	<u>(99,728)</u>	<u>(16,388)</u>	<u>(293,738)</u>	<u>-</u>	<u>1,124</u>	<u>484,741</u>
Cash and investments - ending	<u>\$ 1,102,673</u>	<u>\$ 31,920</u>	<u>\$ 3,441,782</u>	<u>\$ 547,298</u>	<u>\$ 6,116</u>	<u>\$ 1,213,217</u>

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Major Bridge	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 789,019	\$ 25,639	\$ 2,483,969	\$ 450,638	\$ 29,751	\$ 54,290
Receipts:						
Taxes	722,709	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	71,795	95,982	5,883,360	-	-	-
Charges for services	-	-	27,929	-	-	33,425
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,277	54,575	-	536	-
Total receipts	794,504	97,259	5,965,864	-	536	33,425
Disbursements:						
Personal services	-	-	3,109,772	-	-	26,005
Supplies	-	27,949	1,502,814	-	-	-
Other services and charges	-	48,818	992,164	27,728	-	724
Capital outlay	-	-	142,600	-	-	-
Other disbursements	-	-	45,000	-	-	-
Total disbursements	-	76,767	5,792,350	27,728	-	26,729
Excess (deficiency) of receipts over disbursements	794,504	20,492	173,514	(27,728)	536	6,696
Cash and investments - ending	\$ 1,583,523	\$ 46,131	\$ 2,657,483	\$ 422,910	\$ 30,287	\$ 60,986

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sheriff's Pension Trust	Supplemental Public Defender Services	Tax Sale Surplus
Cash and investments - beginning	\$ 7,238,708	\$ 290,644	\$ 652,239	\$ 221,369	\$ 35,913	\$ 505,969
Receipts:						
Taxes	-	332,470	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,026	-	-	42,792	-
Charges for services	-	-	429,142	-	105,884	-
Fines and forfeits	-	-	-	183,331	-	-
Other receipts	59,854	12,819	-	-	-	880,216
Total receipts	59,854	378,315	429,142	183,331	148,676	880,216
Disbursements:						
Personal services	-	256,390	198,189	144,582	8,750	-
Supplies	-	14,622	-	-	-	-
Other services and charges	-	145,426	110,231	-	111,741	607,594
Capital outlay	1,179,850	10,000	-	-	-	-
Other disbursements	-	-	-	-	200	-
Total disbursements	1,179,850	426,438	308,420	144,582	120,691	607,594
Excess (deficiency) of receipts over disbursements	(1,119,996)	(48,123)	120,722	38,749	27,985	272,622
Cash and investments - ending	\$ 6,118,712	\$ 242,521	\$ 772,961	\$ 260,118	\$ 63,898	\$ 778,591

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Surplus Tax	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 222,845	\$ 5,675	\$ 37	\$ 492,670	\$ 11,113	\$ 55,566
Receipts:						
Taxes	-	-	-	276,335	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	65,428	-
Charges for services	116,995	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,515	91,776	-	-	-
Total receipts	116,995	16,515	91,776	276,335	65,428	-
Disbursements:						
Personal services	80,529	-	-	-	10,151	-
Supplies	-	-	-	-	-	-
Other services and charges	9,148	2,962	91,776	304,190	34,340	-
Capital outlay	6,000	-	-	-	-	-
Other disbursements	-	11,025	-	-	-	-
Total disbursements	95,677	13,987	91,776	304,190	44,491	-
Excess (deficiency) of receipts over disbursements	21,318	2,528	-	(27,855)	20,937	-
Cash and investments - ending	\$ 244,163	\$ 8,203	\$ 37	\$ 464,815	\$ 32,050	\$ 55,566

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 9,707	\$ 349,922	\$ 68,947	\$ 4,031,308	\$ 1,881,396	\$ 125,707
Receipts:						
Taxes	-	35,075	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	57,929	-	-	-	142,188	-
Charges for services	-	-	23,611	1,740,149	-	224,609
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	20,871	-	75,084	-	-
Total receipts	57,929	55,946	23,611	1,815,233	142,188	224,609
Disbursements:						
Personal services	61,768	12,249	-	65,369	-	148,031
Supplies	2,475	1,975	-	-	290,298	7,864
Other services and charges	3,088	1,040	6,002	1,233,783	496,002	18,361
Capital outlay	-	-	-	49,885	208,781	-
Other disbursements	-	17,095	-	-	-	2,188
Total disbursements	67,331	32,359	6,002	1,349,037	995,081	176,444
Excess (deficiency) of receipts over disbursements	(9,402)	23,587	17,609	466,196	(852,893)	48,165
Cash and investments - ending	\$ 305	\$ 373,509	\$ 86,556	\$ 4,497,504	\$ 1,028,503	\$ 173,872

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Administration	Recycling	Parking Facility Operating	Payroll Clearing
Cash and investments - beginning	\$ 20,069	\$ 1,589,732	\$ 137,274	\$ 36,737	\$ 459,472	\$ 29,423
Receipts:						
Taxes	-	597,616	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	30,013	-	15,828	189,903	-
Fines and forfeits	12,895	-	-	-	-	-
Other receipts	-	110,658	38,339	-	9,363	24,330,832
Total receipts	12,895	738,287	38,339	15,828	199,266	24,330,832
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,781	402,079	21,200	-	94,267	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	195,843	-	-	-	24,330,832
Total disbursements	9,781	597,922	21,200	-	94,267	24,330,832
Excess (deficiency) of receipts over disbursements	3,114	140,365	17,139	15,828	104,999	-
Cash and investments - ending	\$ 23,183	\$ 1,730,097	\$ 154,413	\$ 52,565	\$ 564,471	\$ 29,423

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax	Sur Tax	State Fines & Forefeitures	Special Death Benefit	Education Plate Fees Agency
Cash and investments - beginning	\$ 4,258	\$ 5,873	\$ 134,568	\$ 4,840	\$ 1,530	\$ 207
Receipts:						
Taxes	132,932	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	19,343,331	-	-	-	-	-
Charges for services	-	-	-	-	-	674
Fines and forfeits	-	-	-	53,666	-	-
Other receipts	181,496,939	211,508	2,673,824	-	19,355	1,688
Total receipts	200,973,202	211,508	2,673,824	53,666	19,355	2,362
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	881
Capital outlay	-	-	-	-	-	-
Other disbursements	200,977,342	211,155	2,680,430	50,388	19,465	1,688
Total disbursements	200,977,342	211,155	2,680,430	50,388	19,465	2,569
Excess (deficiency) of receipts over disbursements	(4,140)	353	(6,606)	3,278	(110)	(207)
Cash and investments - ending	\$ 118	\$ 6,226	\$ 127,962	\$ 8,118	\$ 1,420	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Innkeepers Tax Collections	CEDIT Distribution	LIT Certified Shares	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 612,019	\$ 59,099	\$ -	\$ -	\$ 31,490	\$ 160,261
Receipts:						
Taxes	647,789	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,604,994	16,955,995	52,004	78,241
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,096,287	-	-	-	350	3,066
Total receipts	2,744,076	-	23,604,994	16,955,995	52,354	81,307
Disbursements:						
Personal services	-	-	-	-	71,994	78,682
Supplies	-	-	-	-	4,702	24
Other services and charges	829,656	-	-	-	5,631	890
Capital outlay	-	-	-	-	1,335	-
Other disbursements	2,186,364	59,099	23,604,994	16,955,995	-	-
Total disbursements	3,016,020	59,099	23,604,994	16,955,995	83,662	79,596
Excess (deficiency) of receipts over disbursements	(271,944)	(59,099)	-	-	(31,308)	1,711
Cash and investments - ending	\$ 340,075	\$ -	\$ -	\$ -	\$ 182	\$ 161,972

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Traffic / Area Plan	APC SURP CARROLL COUNTY	CASA ICJI VOCA	IFSSA ADULT PROTECT SVC	WIC
Cash and investments - beginning	\$ -	\$ (3,002)	\$ 30,962	\$ (26,353)	\$ (58,481)	\$ (145,276)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	52,004	36,645	-	95,737	239,461	910,609
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	379	-	-	-	-	-
Total receipts	52,383	36,645	-	95,737	239,461	910,609
Disbursements:						
Personal services	4,153	-	-	88,683	251,813	803,916
Supplies	-	-	-	-	2,402	33,612
Other services and charges	17,631	11,995	-	-	17,878	108,584
Capital outlay	-	30,161	-	-	-	-
Other disbursements	645	-	-	-	-	-
Total disbursements	22,429	42,156	-	88,683	272,093	946,112
Excess (deficiency) of receipts over disbursements	29,954	(5,511)	-	7,054	(32,632)	(35,503)
Cash and investments - ending	\$ 29,954	\$ (8,513)	\$ 30,962	\$ (19,299)	\$ (91,113)	\$ (180,779)

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WIC PEER COUNSELOR	Debt Service / Jail Lease	Debt Service / Reserve	D-4 Emergency Deployment	DFC SAMHSA Grant	Family Court Grant
Cash and investments - beginning	\$ (11,994)	\$ 605,478	\$ 116,178	\$ (15,010)	\$ (28,670)	\$ 8,325
Receipts:						
Taxes	-	1,065,657	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	42,108	101,230	-	41,052	132,843	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	42,108	1,166,887	-	41,052	132,843	10,000
Disbursements:						
Personal services	36,105	-	-	-	-	-
Supplies	1,188	-	-	-	14,292	-
Other services and charges	2,126	1,152,000	-	1,907	89,881	11,165
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	39,419	1,152,000	-	1,907	104,173	11,165
Excess (deficiency) of receipts over disbursements	2,689	14,887	-	39,145	28,670	(1,165)
Cash and investments - ending	\$ (9,305)	\$ 620,365	\$ 116,178	\$ 24,135	\$ -	\$ 7,160

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Improvement Project	TEMA LEPC HMEP	TEMA SHSP D4 Equip	Help America Vote	TEMA EMPG Supplement	Jury Pay
Cash and investments - beginning	\$ 500	\$ -	\$ (424)	\$ 2,525	\$ -	\$ 25,231
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,572	-	-	1,725	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	24,780
Other receipts	-	-	424	-	-	826
Total receipts	-	11,572	424	-	1,725	25,606
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	11,572	-	600	1,725	6,310
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	11,572	-	600	1,725	6,310
Excess (deficiency) of receipts over disbursements	-	-	424	(600)	-	19,296
Cash and investments - ending	\$ 500	\$ -	\$ -	\$ 1,925	\$ -	\$ 44,527

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bio Emergency HPP & PHEP	Ag Test Plot Donation	Extension Donation	Fg Restoration Donation	Health Dept Donation	Park Donation
Cash and investments - beginning	\$ (2,805)	\$ 673	\$ 600	\$ 16,278	\$ 184	\$ 9,557
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,297	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,000	157	7,878
Total receipts	74,297	-	-	1,000	157	7,878
Disbursements:						
Personal services	11,500	-	-	-	-	-
Supplies	13,394	-	-	-	-	-
Other services and charges	-	-	-	-	157	6,158
Capital outlay	48,436	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	73,330	-	-	-	157	6,158
Excess (deficiency) of receipts over disbursements	967	-	-	1,000	-	1,720
Cash and investments - ending	\$ (1,838)	\$ 673	\$ 600	\$ 17,278	\$ 184	\$ 11,277

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Naturalist Program Gift	Sheriff Donation	Villa Donaation	Cary Home Donation	Juvenile Probation Donation	CASA Donations
Cash and investments - beginning	\$ 107,789	\$ 2,146	\$ 50,938	\$ 9,652	\$ 110	\$ 11,383
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,912	1,323	-	14,693	-	5,384
Total receipts	1,912	1,323	-	14,693	-	5,384
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,500	-	-	13,021	-	2,236
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,500	-	-	13,021	-	2,236
Excess (deficiency) of receipts over disbursements	(1,588)	1,323	-	1,672	-	3,148
Cash and investments - ending	\$ 106,201	\$ 3,469	\$ 50,938	\$ 11,324	\$ 110	\$ 14,531

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WIC Donations	County Self Insurance Rainy Day	County Self Insurance	Public Officials Self Insurance	Commissioners Self Insurance	Highway Self Insurance
Cash and investments - beginning	\$ 3,763	\$ 3,000,000	\$ 3,725,920	\$ 204,509	\$ 350,293	\$ 152,896
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	10,015,520	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	86,496	23,919	51,187	92,897
Total receipts	-	-	10,102,016	23,919	51,187	92,897
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,725,050	500	16,648	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	7,725,050	500	16,648	-
Excess (deficiency) of receipts over disbursements	-	-	2,376,966	23,419	34,539	92,897
Cash and investments - ending	\$ 3,763	\$ 3,000,000	\$ 6,102,886	\$ 227,928	\$ 384,832	\$ 245,793

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Self Insurance	Flex Benefits	Long Term Disability	Inmate Medical Copay	Project (Revolving)	Inmate Medical
Cash and investments - beginning	\$ 319,425	\$ 151,263	\$ 45,096	\$ 11,086	\$ 730,463	\$ 172,735
Receipts:						
Taxes	-	-	-	-	1,645,131	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,049,022	-
Charges for services	-	434,165	113,796	19,309	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,753	4,932	-	-	67,483	-
Total receipts	5,753	439,097	113,796	19,309	2,761,636	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	399,939	-
Other services and charges	-	421,903	123,356	11,983	692,779	41,894
Capital outlay	-	-	-	-	1,632,306	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	421,903	123,356	11,983	2,725,024	41,894
Excess (deficiency) of receipts over disbursements	5,753	17,194	(9,560)	7,326	36,612	(41,894)
Cash and investments - ending	\$ 325,178	\$ 168,457	\$ 35,536	\$ 18,412	\$ 767,075	\$ 130,841

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Proj Lifesaver - McAllister	CC DOC ADULT GRANT	CC DOC COMMUNITY TRANSITIONS	CC Truancy Mediation	User Fee / Law Enforcement Cont Ed	Project / Hwy Escrow
Cash and investments - beginning	\$ 1,264	\$ 447,886	\$ 66,119	\$ 13,013	\$ 117,529	\$ 60,625
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	933,564	-	-	-	-
Charges for services	-	-	-	22,440	-	-
Fines and forfeits	-	-	-	-	46,199	-
Other receipts	-	-	-	-	-	1,184
Total receipts	-	933,564	-	22,440	46,199	1,184
Disbursements:						
Personal services	-	933,204	-	21,813	-	-
Supplies	-	20,971	46,800	-	-	-
Other services and charges	-	392,262	13,613	-	41,489	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,346,437	60,413	21,813	41,489	-
Excess (deficiency) of receipts over disbursements	-	(412,873)	(60,413)	627	4,710	1,184
Cash and investments - ending	\$ 1,264	\$ 35,013	\$ 5,706	\$ 13,640	\$ 122,239	\$ 61,809

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC DOC State Work Release	CASA VOCA B	Juv Alt DOC Grant	Court Interpreter IN Supreme Ct	Cary Home JAMS Grant	Other Cash On Hand
Cash and investments - beginning	\$ (642)	\$ 1,435	\$ 61,791	\$ 12,680	\$ 3,735	\$ 4,285
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	642	-	246,637	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	456,367
Total receipts	642	-	246,637	-	-	456,367
Disbursements:						
Personal services	-	-	194,072	-	-	-
Supplies	-	-	5,203	-	-	-
Other services and charges	-	-	62,828	9,791	-	-
Capital outlay	-	-	5,065	-	-	-
Other disbursements	-	-	-	-	-	457,691
Total disbursements	-	-	267,168	9,791	-	457,691
Excess (deficiency) of receipts over disbursements	642	-	(20,531)	(9,791)	-	(1,324)
Cash and investments - ending	\$ -	\$ 1,435	\$ 41,260	\$ 2,889	\$ 3,735	\$ 2,961

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Superior Ct 3 Assessment	Bullet Proof Vest Grant	SCAAP Grant	Highway Safety Program	Speed Limit Project	TEMA 2005 SHSP
Cash and investments - beginning	\$ 3,802	\$ 255	\$ 23,151	\$ 1,691	\$ 31,781	\$ 25,421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	255	-	-	-	-
Total disbursements	-	255	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(255)	-	-	-	-
Cash and investments - ending	\$ 3,802	\$ -	\$ 23,151	\$ 1,691	\$ 31,781	\$ 25,421

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA JFC Grant	Adolescent Sub Abuse	Children's Advocacy Grant	Court Tech Improvement	Tobacco Cessation	TB Grant
Cash and investments - beginning	\$ 1,111	\$ 3,175	\$ 1,485	\$ 23	\$ 304	\$ 4,398
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	62	-	-	-
Total receipts	-	-	62	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	304	-
Total disbursements	-	-	-	-	304	-
Excess (deficiency) of receipts over disbursements	-	-	62	-	(304)	-
Cash and investments - ending	\$ 1,111	\$ 3,175	\$ 1,547	\$ 23	\$ -	\$ 4,398

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TIF Capital Projects / Southeast Industrial	User Fee / Sheriff False Alarm	User Fee / Sheriff Cont Ed	User Fee / Forensic Diversion Participant	User Fee / Pre-trial Diversion	User Fee / Infraction Diversion
Cash and investments - beginning	\$ 1,942,833	\$ 19,750	\$ 212	\$ 1,375	\$ 18,837	\$ 86,030
Receipts:						
Taxes	1,645,131	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	92,476
Fines and forfeits	-	2,100	10,807	600	209,755	-
Other receipts	37,043	-	-	-	76	-
Total receipts	1,682,174	2,100	10,807	600	209,831	92,476
Disbursements:						
Personal services	-	-	-	-	22,619	75,471
Supplies	-	-	-	111	78,919	20,078
Other services and charges	1,107,940	-	10,886	-	-	26,627
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,107,940	-	10,886	111	101,538	122,176
Excess (deficiency) of receipts over disbursements	574,234	2,100	(79)	489	108,293	(29,700)
Cash and investments - ending	\$ 2,517,067	\$ 21,850	\$ 133	\$ 1,864	\$ 127,130	\$ 56,330

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	User Fee / Late Surrender	User Fee / AFDC Welfare PC	Project / F-Lake Detention	Project / Phase II Stormwater	Project / Berlovitz Detention	Project / Wabash River Hydrology
Cash and investments - beginning	\$ 41,338	\$ 4,213	\$ 227,637	\$ 1,140,335	\$ 12,185	\$ 8,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	14,500	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	13,950	82,278	1,650	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,109	381,823	205	149
Total receipts	-	-	18,059	478,601	1,855	149
Disbursements:						
Personal services	-	-	-	297,378	-	-
Supplies	-	-	-	17,347	-	-
Other services and charges	-	-	-	142,290	-	-
Capital outlay	-	-	3,000	2,499	8,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	3,000	459,514	8,000	-
Excess (deficiency) of receipts over disbursements	-	-	15,059	19,087	(6,145)	149
Cash and investments - ending	\$ 41,338	\$ 4,213	\$ 242,696	\$ 1,159,422	\$ 6,040	\$ 8,430

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Project / Highway Escrow (I&C)	Project / Great Lakes	Retainage - Tyler CLT	County Share Surtax	County Share Wheel Tax	User Fee / Econ Dev Wind Energy
Cash and investments - beginning	\$ 5,677	\$ 558,254	\$ 3,690	\$ 1,807,571	\$ 52,090	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,253,572	98,979	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	88	10,055	-	-	-	-
Total receipts	88	10,055	-	1,253,572	98,979	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	25,129	79,065	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	25,129	79,065	-
Excess (deficiency) of receipts over disbursements	88	10,055	-	1,228,443	19,914	-
Cash and investments - ending	\$ 5,765	\$ 568,309	\$ 3,690	\$ 3,036,014	\$ 72,004	\$ 1,000

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Federal Drug Forfeitures	Non-Drug Forfeitures	Prosecutor Drug Enforcement	User Fee / Sheriff Firearm Destruction	User Fee / National Guard	Project / Dust Control
Cash and investments - beginning	\$ 1,014	\$ 1	\$ 12,506	\$ 1,850	\$ 449	\$ 11,581
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	4,002	-	-	-
Other receipts	6	-	1	-	-	3,555
Total receipts	6	-	4,003	-	-	3,555
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,017	-	-	-	-	-
Other services and charges	-	-	3,042	-	-	-
Capital outlay	-	-	6,370	-	-	-
Other disbursements	-	1	-	-	-	-
Total disbursements	1,017	1	9,412	-	-	-
Excess (deficiency) of receipts over disbursements	(1,011)	(1)	(5,409)	-	-	3,555
Cash and investments - ending	\$ 3	\$ -	\$ 7,097	\$ 1,850	\$ 449	\$ 15,136

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Services (Substance Abuse/MH)	Court Services (Violence in Comm/CS)	Court Services (Drug Court)	TIPPCO HAZMAT	Juvenile Drug Court	Parks Tax Collections
Cash and investments - beginning	\$ 72,163	\$ 63,550	\$ 10	\$ 12,613	\$ 3,018	\$ 46
Receipts:						
Taxes	-	-	-	-	-	691
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	199,329	9,283	-	18,746	-	-
Other receipts	10	-	-	-	-	-
Total receipts	199,339	9,283	-	18,746	-	691
Disbursements:						
Personal services	170,707	-	-	-	-	-
Supplies	1,864	-	-	-	-	-
Other services and charges	-	-	-	16,988	-	622
Capital outlay	-	-	-	-	-	-
Other disbursements	-	59,854	10	-	-	-
Total disbursements	172,571	59,854	10	16,988	-	622
Excess (deficiency) of receipts over disbursements	26,768	(50,571)	(10)	1,758	-	69
Cash and investments - ending	\$ 98,931	\$ 12,979	\$ -	\$ 14,371	\$ 3,018	\$ 115

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Family Counseling	Juv Alt Project Income	Francis Powers Trust	Battle Ground Fence	Deer Creek Levy	Settlement Holding of 2010
Cash and investments - beginning	\$ 54,443	\$ 14,047	\$ 71,832	\$ 16,116	\$ -	\$ 8,729
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,964	27,841	-	-	-	-
Other receipts	-	40	19	290	4,570	-
Total receipts	13,964	27,881	19	290	4,570	-
Disbursements:						
Personal services	-	28,443	-	-	-	-
Supplies	-	182	-	-	-	-
Other services and charges	11,731	262	1,851	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,570	8,729
Total disbursements	11,731	28,887	1,851	-	4,570	8,729
Excess (deficiency) of receipts over disbursements	2,233	(1,006)	(1,832)	290	-	(8,729)
Cash and investments - ending	\$ 56,676	\$ 13,041	\$ 70,000	\$ 16,406	\$ -	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DTF Coalition Grant	Law Enforcement Warrant Fund	Sheriff Unclaimed	Amimal Control	JUV ALT Safe Place	JUV ALT DOC JDAI 2014
Cash and investments - beginning	\$ (10,581)	\$ 1,182,461	\$ 43,694	\$ 22,005	\$ -	\$ 14,273
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,226	-	-	7,543	51,832
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,625	-	-
Other receipts	38,214	21,440	-	-	-	-
Total receipts	38,214	23,666	-	17,625	7,543	51,832
Disbursements:						
Personal services	-	88,933	-	-	-	-
Supplies	-	10,813	-	-	-	3,558
Other services and charges	-	117,096	-	2,790	6,792	44,103
Capital outlay	30,033	82,663	-	-	-	-
Other disbursements	-	-	-	-	33	-
Total disbursements	30,033	299,505	-	2,790	6,825	47,661
Excess (deficiency) of receipts over disbursements	8,181	(275,839)	-	14,835	718	4,171
Cash and investments - ending	\$ (2,400)	\$ 906,622	\$ 43,694	\$ 36,840	\$ 718	\$ 18,444

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Veterans Treatment	JDAI Performance Grant	Drug Prosecution Fund	STD Prevention Grant	Immunization Grant	Prosecutor ICJI HTCU
Cash and investments - beginning	\$ 18,000	\$ -	\$ 5,003	\$ (12,058)	\$ (5,836)	\$ (56,605)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	39,450	-	47,612	48,216	108,098
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	15,000	1,222	-	-
Total receipts	-	39,450	15,000	48,834	48,216	108,098
Disbursements:						
Personal services	-	-	-	21,725	6,961	70,338
Supplies	-	1,898	84	10,455	7,015	-
Other services and charges	-	19,590	10,433	25,415	33,379	41,780
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,488	10,517	57,595	47,355	112,118
Excess (deficiency) of receipts over disbursements	-	17,962	4,483	(8,761)	861	(4,020)
Cash and investments - ending	\$ 18,000	\$ 17,962	\$ 9,486	\$ (20,819)	\$ (4,975)	\$ (60,625)

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prosecutor ICJI VOCA	CC TANF Block Grant	DOC Probation Grant	CASA Capacity Building Grant	TAGS VASIA Grant	TEMA Hazard Warning Fund
Cash and investments - beginning	\$ (15,298)	\$ (29,454)	\$ 32,032	\$ 1	\$ -	\$ 80,219
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	63,538	151,848	84,288	30,075	60,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	54,951
Total receipts	63,538	151,848	84,288	30,075	60,000	54,951
Disbursements:						
Personal services	74,621	19,672	55,791	29,763	-	-
Supplies	-	663	-	-	-	-
Other services and charges	6,633	138,937	49,871	-	60,000	-
Capital outlay	-	-	-	-	-	37,833
Other disbursements	-	-	-	-	-	-
Total disbursements	81,254	159,272	105,662	29,763	60,000	37,833
Excess (deficiency) of receipts over disbursements	(17,716)	(7,424)	(21,374)	312	-	17,118
Cash and investments - ending	\$ (33,014)	\$ (36,878)	\$ 10,658	\$ 313	\$ -	\$ 97,337

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC DOC Community Relations	Phase II Storm Water Donation	Local Health Maintenance Carryover	Local Health Trust Carryover	Drain Reconstruction Assistance	CVET Agency
Cash and investments - beginning	\$ 76,436	\$ 999	\$ 64,387	\$ 88,973	\$ 103,315	\$ -
Receipts:						
Taxes	-	-	-	-	84,700	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	78,350	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,750	-	-	228,527	703,188
Total receipts	78,350	2,750	-	-	313,227	703,188
Disbursements:						
Personal services	-	-	-	10,841	-	-
Supplies	4,979	1,000	-	-	-	-
Other services and charges	29,049	327	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	703,188
Total disbursements	34,028	1,327	-	10,841	-	703,188
Excess (deficiency) of receipts over disbursements	44,322	1,423	-	(10,841)	313,227	-
Cash and investments - ending	\$ 120,758	\$ 2,422	\$ 64,387	\$ 78,132	\$ 416,542	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Financial Institutions Tax	LIT Property Tax Relief	Infraction Judgments	Coroners Continuing Education	Mortgage Record Fee-State Share	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 95,089	\$ 19,139	\$ 1,562	\$ 1,390	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,023,535
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,395,759	5,940,916	316,881	19,793	14,090	-
Total receipts	1,395,759	5,940,916	316,881	19,793	14,090	1,023,535
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,395,759	5,608,794	313,145	19,946	14,415	1,023,535
Total disbursements	1,395,759	5,608,794	313,145	19,946	14,415	1,023,535
Excess (deficiency) of receipts over disbursements	-	332,122	3,736	(153)	(325)	-
Cash and investments - ending	\$ -	\$ 427,211	\$ 22,875	\$ 1,409	\$ 1,065	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HIV Prevention Health Program	CASAs for Kids	Juvenile Case Assessment Triage	Syringe Services - THFGI	Gateway to Hope Counseling	IDHS Foundatin Grant
Cash and investments - beginning	\$ (5,667)	\$ 10,506	\$ 45,000	\$ 13	\$ 1,300	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,246	53,289	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,000	11,300	-
Total receipts	15,246	53,289	-	10,000	11,300	-
Disbursements:						
Personal services	6,543	47,712	21,744	-	-	-
Supplies	3,781	912	1,624	7,918	-	3,923
Other services and charges	283	-	405	-	7,600	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,607	48,624	23,773	7,918	7,600	3,923
Excess (deficiency) of receipts over disbursements	4,639	4,665	(23,773)	2,082	3,700	(3,923)
Cash and investments - ending	\$ (1,028)	\$ 15,171	\$ 21,227	\$ 2,095	\$ 5,000	\$ (3,923)

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Arconic Foundation WOW	ICJI EEDMA Project Fund	Heartland TIF	Fairgrounds Debt Service Reserve	Construction FG 2018 LIT Revenue	ICAC Task Force
Cash and investments - beginning	\$ 7,811	\$ (26,926)	\$ 20,240	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	24,266	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	57,574	-	-	5,700	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,778,650	18,987,221	-
Total receipts	-	57,574	24,266	1,778,650	18,992,921	20,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	6,164	-	-	-	-	-
Other services and charges	1,647	40,955	-	-	122,982	4,901
Capital outlay	-	14,927	-	-	246,030	15,099
Other disbursements	-	-	-	-	-	-
Total disbursements	7,811	55,882	-	-	369,012	20,000
Excess (deficiency) of receipts over disbursements	(7,811)	1,692	24,266	1,778,650	18,623,909	-
Cash and investments - ending	\$ -	\$ (25,234)	\$ 44,506	\$ 1,778,650	\$ 18,623,909	\$ -

TIPPECANOE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Title II JJDP	District Plan Committee D4 Grant	Indiana American Water Grant	CHeP Boilerwork	Juv Alt DOC Bonus Grant SF19	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,416,302
Receipts:						
Taxes	-	-	-	-	-	36,980,947
Licenses and permits	-	-	-	-	-	810,296
Intergovernmental receipts	13,304	7,508	-	-	12,750	99,627,514
Charges for services	-	-	-	-	-	20,671,264
Fines and forfeits	-	-	-	-	-	1,815,650
Other receipts	-	-	5,000	3,456	-	275,586,569
Total receipts	13,304	7,508	5,000	3,456	12,750	435,492,240
Disbursements:						
Personal services	-	-	-	-	-	48,250,342
Supplies	1,890	7,508	-	-	2,967	5,414,043
Other services and charges	19,477	-	-	-	600	35,553,006
Capital outlay	778	-	4,000	-	-	9,590,627
Other disbursements	-	-	-	-	-	313,092,835
Total disbursements	22,145	7,508	4,000	-	3,567	411,900,853
Excess (deficiency) of receipts over disbursements	(8,841)	-	1,000	3,456	9,183	23,591,387
Cash and investments - ending	\$ (8,841)	\$ -	\$ 1,000	\$ 3,456	\$ 9,183	\$ 111,007,689

TIPPECANOE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,645,939</u>	<u>\$ 2,974,337</u>

TIPPECANOE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

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	4/4/2016	12/31/2022
Deere Credit Inc. 030-0064082-002	2016 John Deere Motor Graders	204,542	12/20/2016	12/20/2019
Tippecanoe County Government Building Corporation	Jail Lease/Refunding Bonds Series 2011	1,152,000	1/1/2012	7/1/2021
Motorola Solutions Credit Company	E911 Radio Lease	291,170	1/15/2016	1/15/2022
Regions Equipment Finance Corporation	Freightliner Dump Trucks	193,738	11/27/2017	11/27/2021
TCF Equipment Finance 001-708742-300	Excavator	<u>76,704</u>	1/22/2017	1/22/2021
Total governmental activities		<u>1,933,271</u>		
Total of annual lease payments		<u>\$ 1,933,271</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	Fairgrounds EDIT Bond	\$ 18,950,000 \$ 510,922
Totals		<u>\$ 18,950,000 \$ 510,922</u>

TIPPECANOE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,270,310
Infrastructure	410,194,234
Buildings	74,191,322
Improvements other than buildings	1,791,573
Machinery, equipment, and vehicles	32,007,069
Construction in progress	<u>14,513,089</u>
Total governmental activities	<u>536,967,597</u>
Total capital assets	<u><u>\$ 536,967,597</u></u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2018. 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, 2018.

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

July 24, 2019

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were 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, 2018

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
Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557			
8880FF18			182IN002W1003; ISDH #00022247	\$ -	\$ 873,604
8882FF18			182IN012W5003; ISDH #00022247	-	40,584
8882FF19			182IN012W5003; ISDH #00028854	-	1,524
8880FF19			192IN002W1003; ISDH #00028854	-	37,005
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	952,717
Total - Department of Agriculture				-	952,717
Department of Justice					
Edward Byrne Memorial Justice Assistance Grant Program 8271CF17 8271CF18	Indiana Criminal Justice Institute	16.738			
			EDS# D3-17-11653	-	56,606
			EDS# D3-18-12357	-	51,492
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	108,098
Juvenile Justice and Delinquency Prevention 8520CF18	Indiana Criminal Justice Institute	16.540			
			EDS# D3-18-12322	-	13,304
Missing Children's Assistance 8198SF17 8198FF18	Indiana State Police ICAC Task Force	16.543			
			#A2-17-100-022	-	10,000
			STIND #00024809	-	10,000
Total - Missing Children's Assistance				-	20,000
Crime Victim Assistance 8272FF20 8507_FY1718 8272_FY1718	Indiana Criminal Justice Institute	16.575			
			'2016-VA-GX-0017 2017-VA-GX-00	-	-
			EDS# D3-17-11518	-	95,737
			EDS# D3-17-11519	-	63,538
Total - Crime Victim Assistance				-	159,275
Total - Department of Justice				-	300,677
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
8401_FHWA			DES #1601167; 18803414	-	11,612
4880_FHWA			DES #0300595; Proj 9979026	-	212,340
1229_FHWA			DES #1173626; 0014807861	-	7,056
4880_FHWA			DES #1173626; 0014807861	-	30,706
4880_FHWA			DES #1173626; 0016811074	-	327,783
4880_FHWA			DES #1173627; 0016807677	-	171,352
4880_FHWA			DES #1382591; 0015812948	-	5,974
4880_FHWA			DES #1401047; 0017817478	-	16,200
4880_FHWA			DES #1401279; 0017817478	-	7,943
1229_FHWA			DES #1401280; 0017812450	-	18,432
4880_FHWA			DES #1401280; 0017812450	-	120,341
1229_FHWA			DES #1401281; 0017801444	-	77,306
4880_FHWA			DES #1401281; 0017801444	-	4,182
1229_FHWA			DES #1401282; 0016815823	-	38,909
4880_FHWA			DES #1401282; 0016815823	-	14,202
1229_FHWA			DES #1401282; 0018804465	-	486
4880_FHWA			DES #1401282; 0018804465	-	56,537
4880_FHWA			DES #1401282; 0018813177	-	19,013
4880_FHWA			DES #1601028; 0018813081	-	62,451
8401_FHWA			DES #1601167; 17806769	-	18,153
8401_FHWA			DES #1601167; 18800627	-	5,920
8401_FHWA			DES #1801323; 20001875	-	960
1000_APC MPO			DES #1601167; 17806769	-	269,706
1000_APC MPO			DES #1601167; 18800627	-	80,215
Total - Highway Planning and Construction				-	1,577,779
Total - Highway Planning and Construction Cluster				-	1,577,779
Interagency Hazardous Materials Public Sector Training and Planning Grants 8431FF18	Indiana Department of Homeland Security	20.703			
			HM-HMP-0548-16; STIND #0002538	-	11,572
Total - Department of Transportation				-	1,589,351
Department of Health and Human Services					
Immunization Cooperative Agreements 8464CF17 8464SF19	Indiana Department of Health	93.268			
			H23IP000723; ISDH #00017925	-	37,976
			H23IP000723; ISDH #00026603	-	10,239
Total - Immunization Cooperative Agreements				-	48,215
TANF Cluster Temporary Assistance for Needy Families 1122SF18	Indiana Department of Correction	93.558			
			STIND #00022901	-	8,525

TIPPECANOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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
8226SF18			STIND #00022901	-	94,871
8226SF19			STIND #00022901	-	56,977
Total - Temporary Assistance for Needy Families				-	160,373
Total - TANF Cluster				-	160,373
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
8476SF18			ISDH #00020389	-	66,227
8476SF19			ISDH #00026992	-	8,070
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	74,297
Drug-Free Communities Support Program Grants 8667FY18	Direct Federal Award	93.276	13SP19928A; 5H79SP019928-10	104,174	132,843
Child Support Enforcement	Indiana Department of Child Services	93.563			
1000_IVD CLERK			Bi-Annual Cooperativ	-	194,226
1000_IVD COURT			Bi-Annual Cooperativ	-	120,237
1000_IVD IDC			Bi-Annual Cooperativ	-	179,857
1000_IVD PROS			Bi-Annual Cooperativ	-	663,357
1119_IVD CLERK			Bi-Annual Cooperativ	-	4,970
8895_IVD			Bi-Annual Cooperative Agreemen	-	83,663
8897_IVD			Bi-Annual Cooperative Agreemen	-	79,597
8899_IVD			Bi-Annual Cooperative Agreemen	-	22,428
Total - Child Support Enforcement				-	1,348,335
Voting Access for Individuals with Disabilities_Grants to States 8330_HAVA	Direct Federal Award	93.617	NO AWARD #	-	600
HIV Care Formula Grants	Indiana Department of Health	93.917			
8463CF17			X07HA00033; ISDH #00017847	-	21,039
8463CF18			X08HA31247; ISDH #00023702	-	26,573
Total - HIV Care Formula Grants				-	47,612
HIV Prevention Activities Health Department Based	Indiana Department of Health	93.940			
8482CF17			ISDH #00019308	-	9,448
8482CF18			ISDH #00024603	-	5,798
Total - HIV Prevention Activities Health Department Based				-	15,246
Total - Department of Health and Human Services				104,174	1,827,521
<u>Social Security Administration</u>					
Disability Insurance/SSI Cluster Supplemental Security Income 1000_SSA	SSA Incentive Payments	96.006	SSA Incentive Payments	-	1,600
Total Disability Insurance/SSI Cluster				-	1,600
Total - Social Security Administration				-	1,600
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Direct Federal Award	97.036			
1000_FEMA			#17390; RFE 60601	-	8,454
8726_EM DEPLOY			#17390; RFE 60601	-	41,052
Total - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				-	49,506
Emergency Management Performance Grants 8413_17EMPG	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002-S01	-	1,725
Emergency Management Performance Grant 1000_EMPG	Indiana Department of Homeland Security	97.042	FY 2017 EMPG0027119	-	74,160
Total - Emergency Management Performance Grant				-	75,885
Total - Department of Homeland Security				-	125,391
Total federal awards expended				\$ 104,174	\$ 4,797,257

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, 2018. 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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

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

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

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENT

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



TIPPECANOE COUNTY
AUDITOR

Robert A. Plantenga
20 North 3rd Street
Lafayette, Indiana 47901-1214

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-001

Fiscal year in which the finding initially occurred: 2017

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

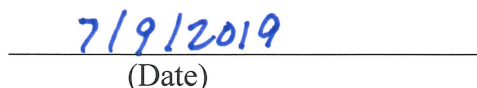
Status of Audit Finding:

The controls that we have taken regarding the Payroll Clearing Fund: ONESolution, our financial software, does not report an annual total of receipts and disbursements for the Payroll Clearing fund. In 2018, we maintained a monthly running total of receipts and disbursements for the Payroll Clearing fund from our monthly fund balance report. The total amount of receipts and disbursements are then reported into Gateway Financial Data, by fund.

The controls which were put into place regarding monitoring of financial transactions and reporting: Either the Auditor or an assigned deputy exports the data entered in Gateway and subsequently analyzes and reviews the data. The review of the data is performed by someone other than the person that performed the initial Gateway data entry.


(Signature)


(Title)


(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/>.