

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TIPTON COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
11/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gregg Townsend	01-01-15 to 12-31-22
County Treasurer	Suzanne Alexander	01-01-15 to 12-31-22
Clerk of the Circuit Court	Deborah Tragesser Christy Crawford	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Tony D. Frawley	01-01-15 to 12-31-22
County Recorder	Sheila D. Hook	01-01-17 to 12-31-20
President of the Board of County Commissioners	Jim Mullins	01-01-18 to 12-31-19
President of the County Council	Beth Roach Jim Ashley	01-01-18 to 12-31-18 01-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Tipton 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. 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

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.


Paul D. Joyce, CPA
State Examiner

October 9, 2019

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.

TIPTON 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
After Settlement Collections	\$ 560,476	\$ 550,243	\$ 560,476	\$ 550,243
Jail Commissary Report	49,112	25,726	30,213	44,625
Clerk's Trust	233,794	1,075,319	1,230,495	78,618
General	2,446,196	6,577,758	6,030,204	2,993,750
Accident Report	2,994	3,598	492	6,100
Certified Shares CAGIT	27	-	-	27
Economic Develop Income Tax	880,249	822,055	607,742	1,094,562
LIT Special Purpose	-	1,430,189	1,430,189	-
Child Protection Team	773	-	-	773
City/Town Court Cost	16,470	1,914	-	18,384
Clerk's Records	25,923	5,584	2,120	29,387
Community Correct-Prj Income	60,576	30,486	56,382	34,680
Community Corrections-Transit	2,047	-	1,678	369
Congressional School Interest	9,122	-	629	8,493
Congressional School Prin	27,854	-	-	27,854
Sales Disclosure - County	28,875	2,120	-	30,995
Cumulative Bridge	898,924	319,115	364,028	854,011
Cumulative Capital Development	24,041	150,707	105,699	69,049
ATOD - Drug Free Community	34,602	8,186	-	42,788
Electronic MAP	631	-	-	631
LEPC	14,203	3,385	8,620	8,968
E-911	1,083	-	-	1,083
Extradition	3,463	-	-	3,463
Firearms Training	16,504	5,280	13,991	7,793
General Drain Improvement	846,175	263,697	752,214	357,658
Health	211,248	63,051	121,667	152,632
County Id Security Protection	2,349	2,960	3,696	1,613
Excess Levy	87	-	-	87
Local Road & Street	232,035	271,060	175,428	327,667
LOIT Public Safety- Co. Share	16,623	467,597	446,429	37,791
County Corrections	29,504	11,359	5,700	35,163
Highway	1,261,463	3,829,632	3,312,998	1,778,097
Transfer Fee & Auditor Surplus	54,348	4,118	3,946	54,520
Rainy Day	90,963	-	75,393	15,570
Recorders Perpetuation	24,424	39,351	45,940	17,835
Sex & Violent Offender Admin	2,260	1,134	-	3,394
Public Defender Services Fund	5,710	254	-	5,964
Surplus Tax	102,285	50,208	29,944	122,549
Surveyor Corner Perpetuation	15,204	14,625	1,356	28,473
Tax Sale Fees/Costs	4,550	9,637	5,980	8,207
Tax Sale Redemption	32,631	33,867	32,383	34,115
Tax Sale Surplus	63,837	142,903	27,580	179,160
Un-safe Building Fund	16,177	4,950	-	21,127
Guardian Ad Litem	19,645	20,707	378	39,974
Co. Elected officials training	8,319	2,960	538	10,741
Statewide 911	127,277	277,479	206,572	198,184
Adult Probation Service	175,722	33,285	25,770	183,237
Juvenile Probation	5,053	1,553	2,461	4,145
County User Fees	172,318	53,163	17,143	208,338
Drain Reconstruction	(319,327)	601,562	225,367	56,868
Drain Maintenance	2,521,245	1,972,725	1,128,988	3,364,982
Sheriff's Sale Fees/Costs	41,215	4,059	25,389	19,885
Drug Dog	1,187	-	-	1,187
Back to School	3,204	7,598	6,264	4,538
2008 TIF Sinking Fund	-	1,792,835	1,792,835	-
Debt Service	1,266	-	-	1,266
2008 ED REV PROJ OLD CONST 377	4,000	-	-	4,000
New Payroll Clearing	(47,541)	1,245,627	1,198,087	(1)
Sheriff's Pension Trust Fund	49,039	8,910	-	57,949
Tax Distribution	1,735	22,384,449	22,384,226	1,958
County Wheel Surtax Fund	1,917	127,768	127,272	2,413
Tipton County Surtax Fund	63,665	413,277	414,067	62,875
Commercial Vehicle CVET	-	95,282	95,282	-
Financial Institution Tax	-	138,197	138,197	-

TIPTON 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
Homestead Credit Rebate	5,160	-	-	5,160
Loit Homestead Credit	12,929	-	-	12,929
Local Income Tax - Property Ta	15,886	778,820	784,144	10,562
State Fines & Foreitures	861	3,563	3,724	700
Infraction Judgements	3,002	33,080	33,993	2,089
Special Death Benefits	25	489	494	20
Sales Disclosure - State	260	2,120	2,125	255
Coroner Continuing Educ	70	1,973	1,834	209
Mortgage Fee Fund	130	1,608	1,630	108
DLGF Homestead Prop Database	-	26	26	-
Sex & Violent Offender State	10	126	136	-
Child Restraint Violations	233	3,224	3,357	100
Education Plate Fee	244	169	375	38
Riverboat Wagering Tax	-	94,404	94,404	-
LIT Certified Shares	-	5,404,624	5,404,624	-
LIT Public Safety	-	464,811	464,811	-
LIT Economic Development	-	1,348,480	1,348,480	-
ARRA Clerk	2,950	-	2,950	-
County IV-D Incentive	36,701	6,068	-	42,769
Prosecutor Incentive IV-D	72,209	9,124	-	81,333
Clerk Incentive IV-D	46,864	9,018	-	55,882
Reassessment	57	130,304	99,189	31,172
LOIT Special Distrib SEA 67	441,305	-	375,000	66,305
Dog Control	150	-	-	150
Property Tax Replacement Credi	59,439	-	59,439	-
2008 EDIT REVENUE BOND SINKING	-	95,188	95,188	-
Drug Awareness	174	-	-	174
Health Maintenance	51,684	33,139	23,502	61,321
SubDiv Control Ord	2,750	-	-	2,750
Indigent Substance Abuse	1,425	-	-	1,425
Sheriff Flower	4	-	-	4
Trust Grant	11,911	15,112	8,691	18,332
Combat Range	39	-	-	39
Big Bond Trust	2,407	-	-	2,407
TIF Redevelopment Commission	998,927	1,532,459	1,799,235	732,151
TC Wind Farm Econ Dev Fund	182,179	-	-	182,179
TC Wind Farm Expense fund	3,288	-	-	3,288
Adult Offender Interstate Comp	250	12	-	262
Tax Certificate Sale	2,071	-	-	2,071
State Drunk Driving	350	-	-	350
Surveyor Inspection Fee Fund	1,181	9,440	7,013	3,608
Law Enforcement Seizure Fund	1,402	-	-	1,402
Road Maintenance Fund	50,982	8,497	-	59,479
TIF US31 & SR28 East #1	-	649	-	649
Ineligible Homestead	-	28,721	-	28,721
BPP Late Assessment Penalty	1,100	1,273	-	2,373
SHSP 97.073 Grant	-	-	3,526	(3,526)
Operation Pullover 2005-2011	-	6,157	4,405	1,752
HAVA	5,000	-	-	5,000
Tobacco Prevention Grant Fund	-	3,000	413	2,587
Emergency Preparedness:TCHD	37,058	13,358	11,468	38,948
Community Corrections-Grant	93,003	284,056	217,544	159,515
Ruth Jordan	680	-	200	480
IJC Pretrial	36,262	11,250	13,291	34,221
INDOT Com. Crossing Grant 525N	320,340	375,000	630,489	64,851
Adult Guardianship VASIA	-	45,000	37,329	7,671
CAGIT Sp. Leg.-Justice Center	1,540,369	1,438,786	538,452	2,440,703
Jail Building Corp. 2018 Proceeds	-	300,000	-	300,000
Totals	<u>\$ 15,223,072</u>	<u>\$ 57,896,632</u>	<u>\$ 55,343,929</u>	<u>\$ 17,775,775</u>

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

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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,

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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.

TIPTON 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.

TIPTON 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. 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.

B. County Police Benefit Plan

Plan Description

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

TIPTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficit

The financial statement contains a fund with a deficit in cash. This is a result of the SHSP 97.073 Grant fund being set up as a reimbursable grant. The reimbursement of expenditures made by the County was not received by December 31, 2018.

Note 8. Holding Corporation

The County has entered into a capital lease with Tipton County Indiana Jail 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 \$0.

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.

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

	After Settlement Collections	Jail Commissary Report	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 560,476	\$ 49,112	\$ 233,794	\$ 2,446,196	\$ 2,994
Receipts:					
Taxes	69,980	-	-	5,598,285	-
Licenses and permits	-	-	-	46,156	-
Intergovernmental receipts	480,263	-	-	478,855	-
Charges for services	-	25,726	-	118,692	3,598
Fines and forfeits	-	-	1,075,319	62,531	-
Other receipts	-	-	-	273,239	-
Total receipts	<u>550,243</u>	<u>25,726</u>	<u>1,075,319</u>	<u>6,577,758</u>	<u>3,598</u>
Disbursements:					
Personal services	-	-	-	3,518,745	-
Supplies	-	-	-	177,361	-
Other services and charges	-	-	-	2,018,285	492
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	155,739	-
Other disbursements	560,476	30,213	1,230,495	160,074	-
Total disbursements	<u>560,476</u>	<u>30,213</u>	<u>1,230,495</u>	<u>6,030,204</u>	<u>492</u>
Excess (deficiency) of receipts over disbursements	<u>(10,233)</u>	<u>(4,487)</u>	<u>(155,176)</u>	<u>547,554</u>	<u>3,106</u>
Cash and investments - ending	<u>\$ 550,243</u>	<u>\$ 44,625</u>	<u>\$ 78,618</u>	<u>\$ 2,993,750</u>	<u>\$ 6,100</u>

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

	Certified Shares CAGIT	Economic Develop Income Tax	LIT Special Purpose	Child Protection Team	City/Town Court Cost
Cash and investments - beginning	\$ 27	\$ 880,249	\$ -	\$ 773	\$ 16,470
Receipts:					
Taxes	-	775,846	1,430,189	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,914
Other receipts	-	46,209	-	-	-
Total receipts	-	822,055	1,430,189	-	1,914
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	385,623	1,430,189	-	-
Debt service - principal and interest	-	97,188	-	-	-
Capital outlay	-	124,931	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	607,742	1,430,189	-	-
Excess (deficiency) of receipts over disbursements	-	214,313	-	-	1,914
Cash and investments - ending	\$ 27	\$ 1,094,562	\$ -	\$ 773	\$ 18,384

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

	Clerk's Records	Community Correct-Prj Income	Community Corrections-Transit	Congressional School Interest	Congressional School Prin
Cash and investments - beginning	\$ 25,923	\$ 60,576	\$ 2,047	\$ 9,122	\$ 27,854
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,584	30,486	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,584	30,486	-	-	-
Disbursements:					
Personal services	2,120	29,990	-	-	-
Supplies	-	1,203	-	-	-
Other services and charges	-	22,859	1,678	629	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,330	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,120	56,382	1,678	629	-
Excess (deficiency) of receipts over disbursements	3,464	(25,896)	(1,678)	(629)	-
Cash and investments - ending	\$ 29,387	\$ 34,680	\$ 369	\$ 8,493	\$ 27,854

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

	Sales Disclosure - County	Cumulative Bridge	Cumulative Capital Development	ATOD - Drug Free Community	Electronic MAP
Cash and investments - beginning	\$ 28,875	\$ 898,924	\$ 24,041	\$ 34,602	\$ 631
Receipts:					
Taxes	-	278,620	137,512	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	27,815	13,106	1,396	-
Charges for services	2,120	-	-	-	-
Fines and forfeits	-	-	-	6,790	-
Other receipts	-	12,680	89	-	-
Total receipts	2,120	319,115	150,707	8,186	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,120	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	357,908	105,699	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	364,028	105,699	-	-
Excess (deficiency) of receipts over disbursements	2,120	(44,913)	45,008	8,186	-
Cash and investments - ending	\$ 30,995	\$ 854,011	\$ 69,049	\$ 42,788	\$ 631

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

	LEPC	E-911	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 14,203	\$ 1,083	\$ 3,463	\$ 16,504	\$ 846,175
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,385	-	-	-	-
Charges for services	-	-	-	5,280	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	263,697
Total receipts	<u>3,385</u>	<u>-</u>	<u>-</u>	<u>5,280</u>	<u>263,697</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	487	-	-	-	752,214
Other services and charges	-	-	-	13,991	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	8,133	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,620</u>	<u>-</u>	<u>-</u>	<u>13,991</u>	<u>752,214</u>
Excess (deficiency) of receipts over disbursements	<u>(5,235)</u>	<u>-</u>	<u>-</u>	<u>(8,711)</u>	<u>(488,517)</u>
Cash and investments - ending	<u>\$ 8,968</u>	<u>\$ 1,083</u>	<u>\$ 3,463</u>	<u>\$ 7,793</u>	<u>\$ 357,658</u>

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

	Health	County Id Security Protection	Excess Levy	Local Road & Street	LOIT Public Safety- Co. Share
Cash and investments - beginning	\$ 211,248	\$ 2,349	\$ 87	\$ 232,035	\$ 16,623
Receipts:					
Taxes	18,874	-	-	-	467,597
Licenses and permits	29,549	-	-	-	-
Intergovernmental receipts	1,856	-	-	271,060	-
Charges for services	10,509	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,263	2,960	-	-	-
Total receipts	63,051	2,960	-	271,060	467,597
Disbursements:					
Personal services	111,111	-	-	-	390,977
Supplies	6,277	-	-	175,428	2,950
Other services and charges	4,279	3,696	-	-	3,390
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	49,112
Other disbursements	-	-	-	-	-
Total disbursements	121,667	3,696	-	175,428	446,429
Excess (deficiency) of receipts over disbursements	(58,616)	(736)	-	95,632	21,168
Cash and investments - ending	\$ 152,632	\$ 1,613	\$ 87	\$ 327,667	\$ 37,791

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

	County Corrections	Highway	Transfer Fee & Auditor Surplus	Rainy Day	Recorders Perpetuation
Cash and investments - beginning	\$ 29,504	\$ 1,261,463	\$ 54,348	\$ 90,963	\$ 24,424
Receipts:					
Taxes	-	-	153	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,359	3,818,954	-	-	-
Charges for services	-	-	3,965	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,678	-	-	39,351
Total receipts	<u>11,359</u>	<u>3,829,632</u>	<u>4,118</u>	<u>-</u>	<u>39,351</u>
Disbursements:					
Personal services	-	987,182	-	-	5,514
Supplies	-	1,956,977	-	-	-
Other services and charges	5,700	114,947	3,946	75,393	40,426
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	253,892	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,700</u>	<u>3,312,998</u>	<u>3,946</u>	<u>75,393</u>	<u>45,940</u>
Excess (deficiency) of receipts over disbursements	<u>5,659</u>	<u>516,634</u>	<u>172</u>	<u>(75,393)</u>	<u>(6,589)</u>
Cash and investments - ending	<u>\$ 35,163</u>	<u>\$ 1,778,097</u>	<u>\$ 54,520</u>	<u>\$ 15,570</u>	<u>\$ 17,835</u>

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

	Sex & Violent Offender Admin	Public Defender Services Fund	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees/Costs
Cash and investments - beginning	\$ 2,260	\$ 5,710	\$ 102,285	\$ 15,204	\$ 4,550
Receipts:					
Taxes	-	-	50,108	-	-
Licenses and permits	-	-	100	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	9,500
Fines and forfeits	1,134	254	-	-	-
Other receipts	-	-	-	14,625	137
Total receipts	<u>1,134</u>	<u>254</u>	<u>50,208</u>	<u>14,625</u>	<u>9,637</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,356	-
Other services and charges	-	-	29,944	-	5,980
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>29,944</u>	<u>1,356</u>	<u>5,980</u>
Excess (deficiency) of receipts over disbursements	<u>1,134</u>	<u>254</u>	<u>20,264</u>	<u>13,269</u>	<u>3,657</u>
Cash and investments - ending	<u>\$ 3,394</u>	<u>\$ 5,964</u>	<u>\$ 122,549</u>	<u>\$ 28,473</u>	<u>\$ 8,207</u>

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

	Tax Sale Redemption	Tax Sale Surplus	Un-safe Building Fund	Guardian Ad Litem	Co. Elected officials training
Cash and investments - beginning	\$ 32,631	\$ 63,837	\$ 16,177	\$ 19,645	\$ 8,319
Receipts:					
Taxes	-	142,903	-	-	-
Licenses and permits	-	-	4,950	-	-
Intergovernmental receipts	-	-	-	20,707	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,867	-	-	-	2,960
Total receipts	<u>33,867</u>	<u>142,903</u>	<u>4,950</u>	<u>20,707</u>	<u>2,960</u>
Disbursements:					
Personal services	-	-	-	278	-
Supplies	-	-	-	-	-
Other services and charges	32,383	27,580	-	100	538
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>32,383</u>	<u>27,580</u>	<u>-</u>	<u>378</u>	<u>538</u>
Excess (deficiency) of receipts over disbursements	<u>1,484</u>	<u>115,323</u>	<u>4,950</u>	<u>20,329</u>	<u>2,422</u>
Cash and investments - ending	<u>\$ 34,115</u>	<u>\$ 179,160</u>	<u>\$ 21,127</u>	<u>\$ 39,974</u>	<u>\$ 10,741</u>

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

	Statewide 911	Adult Probation Service	Juvenile Probation	County User Fees	Drain Reconstruction
Cash and investments - beginning	\$ 127,277	\$ 175,722	\$ 5,053	\$ 172,318	\$ (319,327)
Receipts:					
Taxes	2,780	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	267,323	-	-	1,816	-
Fines and forfeits	-	33,285	1,553	51,347	-
Other receipts	7,376	-	-	-	601,562
Total receipts	<u>277,479</u>	<u>33,285</u>	<u>1,553</u>	<u>53,163</u>	<u>601,562</u>
Disbursements:					
Personal services	106,595	20,996	-	-	-
Supplies	-	276	-	935	225,367
Other services and charges	99,977	3,875	2,461	12,530	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	623	-	3,678	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>206,572</u>	<u>25,770</u>	<u>2,461</u>	<u>17,143</u>	<u>225,367</u>
Excess (deficiency) of receipts over disbursements	<u>70,907</u>	<u>7,515</u>	<u>(908)</u>	<u>36,020</u>	<u>376,195</u>
Cash and investments - ending	<u>\$ 198,184</u>	<u>\$ 183,237</u>	<u>\$ 4,145</u>	<u>\$ 208,338</u>	<u>\$ 56,868</u>

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

	Drain Maintenance	Sheriff's Sale Fees/Costs	Drug Dog	Back to School	2008 TIF Sinking Fund
Cash and investments - beginning	\$ 2,521,245	\$ 41,215	\$ 1,187	\$ 3,204	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,059	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,972,725	-	-	7,598	1,792,835
Total receipts	<u>1,972,725</u>	<u>4,059</u>	<u>-</u>	<u>7,598</u>	<u>1,792,835</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,008,001	-	-	-	-
Other services and charges	120,987	25,389	-	6,264	-
Debt service - principal and interest	-	-	-	-	1,792,835
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,128,988</u>	<u>25,389</u>	<u>-</u>	<u>6,264</u>	<u>1,792,835</u>
Excess (deficiency) of receipts over disbursements	<u>843,737</u>	<u>(21,330)</u>	<u>-</u>	<u>1,334</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,364,982</u>	<u>\$ 19,885</u>	<u>\$ 1,187</u>	<u>\$ 4,538</u>	<u>\$ -</u>

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

	Debt Service	2008 ED REV PROJ OLD CONST 377	New Payroll Clearing	Sheriff's Pension Trust Fund	Tax Distribution
Cash and investments - beginning	\$ 1,266	\$ 4,000	\$ (47,541)	\$ 49,039	\$ 1,735
Receipts:					
Taxes	-	-	91,134	-	22,384,449
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	8,910	-
Other receipts	-	-	1,154,493	-	-
Total receipts	-	-	1,245,627	8,910	22,384,449
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	22,384,226
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,198,087	-	-
Total disbursements	-	-	1,198,087	-	22,384,226
Excess (deficiency) of receipts over disbursements	-	-	47,540	8,910	223
Cash and investments - ending	\$ 1,266	\$ 4,000	\$ (1)	\$ 57,949	\$ 1,958

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

	County Wheel Surtax Fund	Tipton County Surtax Fund	Commercial Vehicle CVET	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ 1,917	\$ 63,665	\$ -	\$ -	\$ 5,160
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	127,768	413,277	95,282	138,197	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>127,768</u>	<u>413,277</u>	<u>95,282</u>	<u>138,197</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	127,272	414,067	95,282	138,197	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>127,272</u>	<u>414,067</u>	<u>95,282</u>	<u>138,197</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>496</u>	<u>(790)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,413</u>	<u>\$ 62,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,160</u>

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

	Loit Homestead Credit	Local Income Tax - Property Ta	State Fines & Foreitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ 12,929	\$ 15,886	\$ 861	\$ 3,002	\$ 25
Receipts:					
Taxes	-	778,820	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	85
Fines and forfeits	-	-	3,563	33,080	389
Other receipts	-	-	-	-	15
Total receipts	-	778,820	3,563	33,080	489
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	784,144	3,724	33,993	494
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	784,144	3,724	33,993	494
Excess (deficiency) of receipts over disbursements	-	(5,324)	(161)	(913)	(5)
Cash and investments - ending	\$ 12,929	\$ 10,562	\$ 700	\$ 2,089	\$ 20

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

	Sales Disclosure - State	Coroner Continuing Educ	Mortgage Fee Fund	DLGF Homestead Prop Database	Sex & Violent Offender State
Cash and investments - beginning	\$ 260	\$ 70	\$ 130	\$ -	\$ 10
Receipts:					
Taxes	-	-	-	26	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,120	1,973	-	-	-
Fines and forfeits	-	-	-	-	126
Other receipts	-	-	1,608	-	-
Total receipts	<u>2,120</u>	<u>1,973</u>	<u>1,608</u>	<u>26</u>	<u>126</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,125	1,834	1,630	26	136
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,125</u>	<u>1,834</u>	<u>1,630</u>	<u>26</u>	<u>136</u>
Excess (deficiency) of receipts over disbursements	<u>(5)</u>	<u>139</u>	<u>(22)</u>	<u>-</u>	<u>(10)</u>
Cash and investments - ending	<u>\$ 255</u>	<u>\$ 209</u>	<u>\$ 108</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Child Restraint Violations	Education Plate Fee	Riverboat Wagering Tax	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 233	\$ 244	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	4,958,882	464,811
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	169	94,404	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,224	-	-	-	-
Other receipts	-	-	-	445,742	-
Total receipts	<u>3,224</u>	<u>169</u>	<u>94,404</u>	<u>5,404,624</u>	<u>464,811</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,357	375	94,404	15,644	464,811
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	5,388,980	-
Total disbursements	<u>3,357</u>	<u>375</u>	<u>94,404</u>	<u>5,404,624</u>	<u>464,811</u>
Excess (deficiency) of receipts over disbursements	<u>(133)</u>	<u>(206)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	LIT Economic Development	ARRA Clerk	County IV-D Incentive	Prosecutor Incentive IV-D	Clerk Incentive IV-D
Cash and investments - beginning	\$ -	\$ 2,950	\$ 36,701	\$ 72,209	\$ 46,864
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,348,480	-	6,068	9,124	9,018
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,348,480</u>	<u>-</u>	<u>6,068</u>	<u>9,124</u>	<u>9,018</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,950	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,348,480	-	-	-	-
Total disbursements	<u>1,348,480</u>	<u>2,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,950)</u>	<u>6,068</u>	<u>9,124</u>	<u>9,018</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,769</u>	<u>\$ 81,333</u>	<u>\$ 55,882</u>

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

	Reassessment	LOIT Special Distrib SEA 67	Dog Control	Property Tax Replacement Credi	2008 EDIT REVENUE BOND SINKING
Cash and investments - beginning	\$ 57	\$ 441,305	\$ 150	\$ 59,439	\$ -
Receipts:					
Taxes	118,638	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,666	-	-	-	95,188
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>130,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,188</u>
Disbursements:					
Personal services	1,374	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	97,815	375,000	-	59,439	-
Debt service - principal and interest	-	-	-	-	95,188
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>99,189</u>	<u>375,000</u>	<u>-</u>	<u>59,439</u>	<u>95,188</u>
Excess (deficiency) of receipts over disbursements	<u>31,115</u>	<u>(375,000)</u>	<u>-</u>	<u>(59,439)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 31,172</u>	<u>\$ 66,305</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Drug Awareness	Health Maintenance	SubDiv Control Ord	Indigent Substance Abuse	Sheriff Flower
Cash and investments - beginning	\$ 174	\$ 51,684	\$ 2,750	\$ 1,425	\$ 4
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	33,139	-	-	-
Disbursements:					
Personal services	-	23,223	-	-	-
Supplies	-	279	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	23,502	-	-	-
Excess (deficiency) of receipts over disbursements	-	9,637	-	-	-
Cash and investments - ending	\$ 174	\$ 61,321	\$ 2,750	\$ 1,425	\$ 4

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

	Trust Grant	Combat Range	Big Bond Trust	TIF Redevelopment Commission	TC Wind Farm Econ Dev Fund
Cash and investments - beginning	\$ 11,911	\$ 39	\$ 2,407	\$ 998,927	\$ 182,179
Receipts:					
Taxes	-	-	-	1,530,009	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,112	-	-	-	-
Charges for services	-	-	-	2,450	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>15,112</u>	<u>-</u>	<u>-</u>	<u>1,532,459</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	5,878	-	-	-	-
Other services and charges	2,813	-	-	1,799,235	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,691</u>	<u>-</u>	<u>-</u>	<u>1,799,235</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,421</u>	<u>-</u>	<u>-</u>	<u>(266,776)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,332</u>	<u>\$ 39</u>	<u>\$ 2,407</u>	<u>\$ 732,151</u>	<u>\$ 182,179</u>

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

	TC Wind Farm Expense fund	Adult Offender Interstate Comp	Tax Certificate Sale	State Drunk Driving	Surveyor Inspection Fee Fund
Cash and investments - beginning	\$ 3,288	\$ 250	\$ 2,071	\$ 350	\$ 1,181
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	9,440
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	12	-	-	9,440
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	7,013
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	7,013
Excess (deficiency) of receipts over disbursements	-	12	-	-	2,427
Cash and investments - ending	<u>\$ 3,288</u>	<u>\$ 262</u>	<u>\$ 2,071</u>	<u>\$ 350</u>	<u>\$ 3,608</u>

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

	Law Enforcement Seizure Fund	Road Maintenance Fund	TIF US31 & SR28 East #1	Ineligible Homestead	BPP Late Assessment Penalty
Cash and investments - beginning	\$ 1,402	\$ 50,982	\$ -	\$ -	\$ 1,100
Receipts:					
Taxes	-	-	649	28,721	1,273
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,497	-	-	-
Total receipts	-	8,497	649	28,721	1,273
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	8,497	649	28,721	1,273
Cash and investments - ending	\$ 1,402	\$ 59,479	\$ 649	\$ 28,721	\$ 2,373

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

	SHSP 97.073 Grant	Operation Pullover 2005-2011	HAVA	Tobacco Prevention Grant Fund	Emergency Preparedness:TCHD
Cash and investments - beginning	\$ -	\$ -	\$ 5,000	\$ -	\$ 37,058
Receipts:					
Taxes	-	657	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,500	-	3,000	13,358
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	6,157	-	3,000	13,358
Disbursements:					
Personal services	-	4,405	-	-	-
Supplies	-	-	-	-	11,468
Other services and charges	-	-	-	413	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,526	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,526	4,405	-	413	11,468
Excess (deficiency) of receipts over disbursements	(3,526)	1,752	-	2,587	1,890
Cash and investments - ending	\$ (3,526)	\$ 1,752	\$ 5,000	\$ 2,587	\$ 38,948

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

	Community Corrections-Grant	Ruth Jordan	IJC Pretrial	INDOT Com. Crossing Grant 525N
Cash and investments - beginning	\$ 93,003	\$ 680	\$ 36,262	\$ 320,340
Receipts:				
Taxes	-	-	-	375,000
Licenses and permits	-	-	-	-
Intergovernmental receipts	284,056	-	10,500	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	750	-
Total receipts	<u>284,056</u>	<u>-</u>	<u>11,250</u>	<u>375,000</u>
Disbursements:				
Personal services	134,533	-	3,231	-
Supplies	3,713	-	-	-
Other services and charges	75,628	200	10,060	119,512
Debt service - principal and interest	-	-	-	-
Capital outlay	3,670	-	-	510,977
Other disbursements	-	-	-	-
Total disbursements	<u>217,544</u>	<u>200</u>	<u>13,291</u>	<u>630,489</u>
Excess (deficiency) of receipts over disbursements	<u>66,512</u>	<u>(200)</u>	<u>(2,041)</u>	<u>(255,489)</u>
Cash and investments - ending	<u>\$ 159,515</u>	<u>\$ 480</u>	<u>\$ 34,221</u>	<u>\$ 64,851</u>

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

	Adult Guardianship VASIA	CAGIT Sp. Leg.-Justice Center	Jail Building Corp. 2018 Proceeds	Totals
Cash and investments - beginning	\$ -	\$ 1,540,369	\$ -	\$ 15,223,072
Receipts:				
Taxes	-	1,438,761	-	41,144,677
Licenses and permits	-	-	-	90,195
Intergovernmental receipts	30,000	-	-	7,872,062
Charges for services	-	-	-	459,216
Fines and forfeits	-	-	-	1,319,501
Other receipts	15,000	25	300,000	7,010,981
Total receipts	45,000	1,438,786	300,000	57,896,632
Disbursements:				
Personal services	-	57,790	-	5,398,064
Supplies	465	-	-	4,330,635
Other services and charges	36,724	-	-	31,652,194
Debt service - principal and interest	-	-	-	1,985,211
Capital outlay	140	480,662	-	2,061,020
Other disbursements	-	-	-	9,916,805
Total disbursements	37,329	538,452	-	55,343,929
Excess (deficiency) of receipts over disbursements	7,671	900,334	300,000	2,552,703
Cash and investments - ending	\$ 7,671	\$ 2,440,703	\$ 300,000	\$ 17,775,775

TIPTON 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>\$ 113,732</u>	<u>\$ 552,083</u>

TIPTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Encompass FCU #0016	Highway-2015 LEEBOY Dirt Loader	\$ 15,148	5/11/2016	5/19/2021
Encompass FCU #0019	2018 International 7400	42,476	1/22/2018	1/23/2019
Encompass FCU #0020	2018 Chevrolet Tahoe	1	1/30/2018	7/23/2021
Encompass FCU #0021	2018 Chevrolet Tahoe	5,751	1/30/2018	7/23/2021
Tipton County Indiana Jail Building Corporation	Lease Rental Revenue Bonds Series 2018 (Jail Project)	-	1/1/2019	1/1/2038
PNC Equipment Finance	HVAC for Courthouse	<u>90,547</u>	1/15/2009	1/15/2019
Total governmental activities		<u>153,923</u>		
Total of annual lease payments		<u>\$ 153,923</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Income Tax Revenue Bond 2008	\$ 655,000	\$ 92,469
Revenue bonds	Economic Development Revenue Bond Series 2010	10,826,854	1
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds Series 2018 (Roundabout US31/SR28)	158,765	1
Revenue bonds	Tax Increment Revenue Refunding Bonds Series 2014	<u>150,000</u>	<u>150,000</u>
Total governmental activities		<u>11,790,619</u>	<u>242,471</u>
Totals		<u>\$ 11,790,619</u>	<u>\$ 242,471</u>

TIPTON 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	\$ 5,979,800
Infrastructure	62,381,768
Buildings	23,572,794
Improvements other than buildings	2,088,496
Machinery, equipment, and vehicles	3,792,055
Construction in progress	<u>3,066,976</u>
Total governmental activities	<u>100,881,889</u>
Total capital assets	<u><u>\$ 100,881,889</u></u>

OTHER REPORTS

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