

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
HENDRICKS COUNTY, INDIANA  
January 1, 2014 to December 31, 2014



**FILED**  
12/22/2015



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cinda Kattau	01-01-13 to 12-31-16
County Treasurer	Nancy L. Marsh	01-01-13 to 12-31-16
Clerk of the Circuit Court	Debbie Hoskins	01-01-13 to 12-31-16
County Sheriff	David Galloway Brett Clark	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Theresa D. Lynch	05-28-12 to 12-31-18
President of the Board of County Commissioners	Phyllis A. Palmer Bob Gentry	01-01-14 to 12-31-14 01-01-15 to 12-31-15
President of the County Council	Jay Puckett	01-01-14 to 12-31-15



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement.

***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 of 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 of 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, 2014.

***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, 2014, 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 the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 1, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

October 1, 2015



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

TO: THE OFFICIALS OF HENDRICKS 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 Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 1, 2015, 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 entity'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.



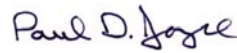
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

***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

October 1, 2015

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 2,860,298	\$ 4,641,317	\$ 2,860,298	\$ 4,641,317
Sheriff's Inmate Trust	114,599	382,091	413,336	83,354
Jail Commissary	32,411	127,044	147,316	12,139
Clerk's Trust	1,205,665	21,245,596	21,332,128	1,119,133
County Home Trust	2,539	8,419	7,931	3,027
County General	8,737,881	21,253,571	23,649,157	6,342,295
Accident Report	11,515	8,753	13,870	6,398
Bid Deposits and Bonds Holding	37,142	11,760	9,500	39,402
CAGIT County Certified Shares	627,290	10,171,346	8,616,209	2,182,427
Campaign Finance Enforcement	1,106	550	1,121	535
EDIT Project Fund	18,252,937	4,553,060	3,951,669	18,854,328
Child Advocacy	275	-	-	275
City and Town Court Costs	11,695	21,585	11,695	21,585
Clerk's Records Perpetuation	14,734	32,498	17,370	29,862
Community Corrections Grant	6,994	519,645	546,629	(19,990)
Community Transitions Program	7,272	9,360	11,185	5,447
Controlled Substance Excise	16	-	16	-
Assessor's Disclosure Fees	67,379	21,335	20,091	68,623
Cumulative Bridge	10,482,330	3,803,560	2,194,767	12,091,123
Cumulative Capital Development	3,025,003	2,173,108	1,457,872	3,740,239
Drug Free Community	161,155	131,267	149,103	143,319
GIS Database Fees	2,094	800	-	2,894
Emergency Planning Com	16,303	8,174	2,583	21,894
Firearms Training	60,145	57,943	78,930	39,158
Food & Beverage (County)	3,176,557	1,740,406	1,403,736	3,513,227
General Drain Improvement	1,503,387	283,955	196,788	1,590,554
Health	718,163	1,095,753	1,202,994	610,922
Identification Security Cty	355,028	13,574	40,000	328,602
Levy Excess Fund	-	3,462	-	3,462
Local Health Maintenance	88,632	50,000	45,157	93,475
Local Road and Street	1,105,764	1,027,528	916,187	1,217,105
Medical Care for Inmates	20,572	10,930	-	31,502
Misdemeanant	19,935	57,117	30,105	46,947
Motor Vehicle Highway	2,433,433	4,903,247	4,359,117	2,977,563
Omitted Property Audits	130,518	123,326	70,000	183,844
Park Nonreverting Capital	308,530	24,930	-	333,460
Park Nonreverting Operating	7,041	3,298	20	10,319
Auditors Plat Book Fund	93,031	37,697	14,520	116,208
Rainy Day	10,593,929	-	115,788	10,478,141
Reassessment 2015	586,596	269,062	405,396	450,262
Recorder's Records Perpetuation	1,508,235	291,840	416,739	1,383,336
Sex & Violent Offender Admin	11,809	7,830	14,956	4,683
Sheriff's Pension Trust	45,482	69,128	-	114,610
Supplement Public Defend Fee	190,856	95,495	68,829	217,522
Surplus Property Tax	1,111,059	599,578	919,631	791,006
Surveyor's Cornerstone Perpetuation	40,209	31,753	14,957	57,005
Tax Sale Redemption	13,705	252,012	265,717	-
Tax Sale Surplus	2,243,626	1,771,750	2,995,390	1,019,986
Local Health Dept Trust	129,589	56,787	67,984	118,392
Unsafe Building	5,693	5,619	-	11,312
Victim Impact Program	383	96	-	479
Guardian Ad-Litem User Fee	2,467	3,938	-	6,405
Elected Official Training	37,452	13,576	2,340	48,688
Offender Transportation Cty	4,015	1,465	-	5,480
Statewide 911	1,559,501	1,729,333	2,142,014	1,146,820
Adult Probation Administrative	484,961	422,420	432,230	475,151
Juvenile Probation Fees	123	65,487	64,611	999
Theft Class	6,940	11,196	-	18,136
Drain Maintenance	2,792,134	2,029,688	1,240,519	3,581,303
Child Health & Other Services	41,053	20,281	12,162	49,172
Donations	28,214	675	4,957	23,932
TIF Debt Service	894,849	3,403,470	2,783,909	1,514,410
Debt Service	2,874,234	4,287,676	3,744,826	3,417,084
Self-Insurance	3,798,462	6,998,394	7,593,507	3,203,349
Capital Projects	3,639,561	1,314,492	1,950,761	3,003,292
Payroll Clearing	247	12,167,491	12,167,491	247
Payroll Withholding - Donations	3,128	7,724	7,854	2,998
Payroll Withholding - Insurance	30,618	251,633	256,920	25,331
Payroll Withholding - Other	-	574,007	574,007	-
HSA Employee Contributions	50	265,870	265,870	50
Payroll-Child Support	-	46,302	46,302	-

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

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS

For the Year Ended December 31, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Deferred Compensation	-	222,314	222,314	-
Federal Income Tax Withholding	-	1,829,177	1,829,177	-
FICA & Medicare Withholding	27	1,307,664	1,307,664	27
Flexible Spending Account	-	32,444	32,444	-
Income Tax Withholding County	-	240,651	240,651	-
Property Tax Payroll Deduction	-	13,248	13,248	-
State Income Tax Withholding	-	584,131	584,131	-
Garnishment	-	19,163	19,163	-
Settlement	-	199,847,086	199,847,086	-
Wheel Tax and Surtax	4,150	3,830,958	3,854,527	(19,419)
Commercial Vehicle Excise Tax	-	759,752	759,752	-
Weed Lien Collections	-	9,280	4,464	4,816
Sewage Charge Collections	-	440,642	251,403	189,239
Financial Institution Tax	-	218,029	218,029	-
Fines & Forfeitures	11,981	98,279	103,363	6,897
Infraction Judgments	12,098	212,870	211,637	13,331
Overweight Vehicle Fines	-	2,449	663	1,786
Special Death Benefits Fee	943	9,697	10,520	120
State Disclosure Fees	2,215	21,335	21,500	2,050
Coroner's Training & Cont Edu	1,158	14,402	14,498	1,062
Interstate Compact Fee - State	546	7,455	8,001	-
Mortgage Fee Fund	1,305	16,508	17,813	-
State - Sex & Violent Offender	62	870	932	-
Child Restraint Violations	-	1,050	975	75
State Inheritance Tax	507,552	86,560	347,508	246,604
Educational License Plate	281	3,506	3,150	637
Riverboat Gaming Funds	-	861,622	453,381	408,241
Convention and Tourism	-	2,006,847	2,006,847	-
Certified Shares-CAGIT	-	38,001,614	38,001,614	-
CEDIT County Tax	901	9,571,404	9,572,305	-
City/Towns Ordinance Violation Fines	77,662	47,987	30,613	95,036
93.563 Prosecutor PCA	4,505	3,428	1,854	6,079
93.563 ARRA Clerk IVD Incent	6,814	-	-	6,814
93.563 Title IV-D Incentive	86,681	24,634	17,571	93,744
93.563 Pros IVD Incent >'99	118,055	35,762	46,167	107,650
93.563 Clerk IVD Incent >'99	166,059	23,178	22,424	166,813
Auditor FSA/HSA	38,871	498,588	317,045	220,414
Healthy Families Checking	185,917	189,351	138,527	236,741
Alternative Dispute Resolution	25,542	13,380	-	38,922
County User Fee	550,472	273,971	352,439	472,004
Animal Shelter	24,947	26,054	20,899	30,102
Task Force Indiana DUI	39	-	-	39
K-9	8,291	8,592	16,216	667
To Be Determined	-	27,165	27,165	-
Engineers Copy Fees	9,278	920	-	10,198
Warrick Landfill	(11,060)	55,302	44,242	-
Treasurer's Technology	4,257	1,200	-	5,457
Partnership for Water Quality	42,476	18,444	20,122	40,798
Vending Revenue	7,200	-	-	7,200
Economic Dev Service	3,500	30,450	30,200	3,750
Comm Corrections Proj Income	85,827	218,011	237,065	66,773
Sheriff's Photo Fund	1,714	861	1,721	854
Planning Comm Map Replacement	3,899	-	3,899	-
Planning Comm Advertising Fees	22,860	1,870	2,110	22,620
Planning Comm Ordinance Fees	7,418	-	7,418	-
Subdivision Inspection	143,808	37,400	50,129	131,079
Theme Park Fees	14,002	-	14,002	-
Building Inspection Fees	234,321	4,121	-	238,442
Bond Forfeitures	35,472	22,707	17,269	40,910
Innkeepers Tax County's 1.5%	-	407,702	369,543	38,159
TIR Hend Co Redev Portion	85,502	-	15,815	69,687
Home Detention Fees	98,355	205,093	170,673	132,775
Law Enforcement	73,765	156,567	97,084	133,248
County Copy Paper	9,788	26	-	9,814
Rieth-Riley Retainage	35,568	-	35,568	-
Steelcore Retainage	59,778	-	59,778	-
Prosecutors Special Fees	1,726	2,508	3,135	1,099
Tout School Creek Addition	2,000	-	2,000	-
Project ATTEND	14,000	12,000	13,500	12,500
Gibraltar Retainage	97,565	4,773	102,338	-
Bridge #48 Retainage	-	98,873	98,873	-

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

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Regional Sewer Wage & Benefit	13,117	22,583	35,700	-
Brandt Retainage	84,188	86,610	170,798	-
SR267 Relinquish	-	9,280,009	7,657,675	1,622,334
CEDIT Homestead Credit	479,314	436	-	479,750
COIT HOMESTEAD	192,833	5,700,249	5,713,384	179,698
HEA 1001 STATE HSC	30,971	88	30,971	88
Violent Crime Victims Comp	221	4,105	4,326	-
16.575 Victim's Assistance	(9,736)	45,606	49,297	(13,427)
16.580 Bulletproof Vest Progam	1,536	-	-	1,536
16.580 STOP	(10,862)	15,264	20,888	(16,486)
16.606 SCAAP	15	-	-	15
B & O Trail Association	-	71,417	71,417	-
20.509 LINK Hendricks Co	-	801,150	801,150	-
20.509 New Freedom Oper Assist	39	-	39	-
20.601 Op Pullover	(4,383)	4,862	-	479
90.401 Help America Vote Act	63,900	-	-	63,900
93.008 Medical Reserve Corp	7,428	-	7,428	-
93.069 BPRS 131-70	(26,989)	15,000	12,942	(24,931)
93.069 BPRS 131-71	42,937	47,715	17,079	73,573
93.283 Health BT Prep	5,593	-	4,000	1,593
93.617 Non-reverting HAVA	4,540	-	-	4,540
Citizens Corp Council	1,911	-	1,911	-
Coalition Against Fam Violence	12	-	12	-
93.069 BPRS 131-1	54	-	-	54
Vandalia Project PreConstruction	-	16,618	23,706	(7,088)
CERT FFY03 Sub-Grant	923	-	923	-
Sheriff's Equitable Sharing	7,907	-	-	7,907
16.585 Drug Ct Discretionary	1,359	-	1,359	-
16.738 Edward Byrne Memorial	(10,500)	10,500	-	-
97.042 Emer Mgmt Competitive	-	4,923	4,923	-
16.738 Drug Court	(8,650)	16,212	7,562	-
93.074 BT Hosp Plan	-	6,500	6,821	(321)
93.008 CRB MCA	3,521	3,500	5,891	1,130
93.008 Medical Reserve Corps	-	7,428	329	7,099
14.228 JeTo Lake DR	-	300,785	300,785	-
93.103 FDA-AFDO	-	2,500	-	2,500
LHM Supplemental	201,108	22,672	5,770	218,010
Healthy Families	44,385	300,691	309,029	36,047
Soil and Water Grant	822	5,000	5,000	822
DARE	1,471	3,302	4,156	617
Interpreter Grant Supreme Ct.	8,004	1,500	7,393	2,111
Health Partnership Funds	1,380	-	-	1,380
IU Foundation	1,789	-	-	1,789
Problem Solving Court Grant	245	6,000	2,853	3,392
IN Court Reform Grant -REIMB	-	1,605	1,605	-
IN Veteran Grant	-	500	500	-
Totals	<u>\$ 92,429,045</u>	<u>\$ 395,151,328</u>	<u>\$ 389,980,853</u>	<u>\$ 97,599,520</u>

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

HENDRICKS 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel surtax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.



HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The County may, from time to time, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. *Deposits and Investments***

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

**Note 5. *Risk Management***

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

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

**Note 6. *Pension Plans***

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The Wheel Tax and Surtax fund was over distributed in 2014; this resulted in the fund having a negative fund balance of \$19,419 at December 31, 2014. Six reimbursable grant funds also had negative fund balances at December 31. This is a result of the reimbursement for expenditures made by the County that were not received by December 31, 2014.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporations***

The County has entered into a capital lease with the HC Redevelopment Authority (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 2014 totaled \$1,333,000.

The County has entered into a capital lease with the HC Building Facilities 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 related party of the County. Lease payments during the year 2014 totaled \$1,446,000.

The County has entered into a capital lease with the HC Courthouse 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 related party of the County. Lease payments during the year 2014 totaled \$785,000.

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

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

#### OTHER INFORMATION - UNAUDITED

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

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Financial Report of the County which is 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.

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Trust	County General	Accident Report
Cash and investments - beginning	\$ 2,860,298	\$ 114,599	\$ 32,411	\$ 1,205,665	\$ 2,539	\$ 8,737,881	\$ 11,515
Receipts:							
Taxes	1,536,464	-	-	-	-	13,370,328	-
Licenses and permits	-	-	-	-	-	708,137	-
Intergovernmental	3,104,853	-	-	-	-	1,004,982	-
Charges for services	-	-	-	-	-	1,321,407	6,521
Fines and forfeits	-	-	-	-	-	679,114	-
Other receipts	-	382,091	127,044	21,245,596	8,419	4,169,603	2,232
Total receipts	4,641,317	382,091	127,044	21,245,596	8,419	21,253,571	8,753
Disbursements:							
Personal services	-	-	-	-	-	12,917,286	-
Supplies	-	-	-	-	-	1,255,142	-
Other services and charges	-	-	-	-	-	5,520,364	-
Debt service - principal and interest	-	-	-	-	-	87,453	-
Capital outlay	-	-	-	-	-	489,130	-
Other disbursements	2,860,298	413,336	147,316	21,332,128	7,931	3,379,782	13,870
Total disbursements	2,860,298	413,336	147,316	21,332,128	7,931	23,649,157	13,870
Excess (deficiency) of receipts over disbursements	1,781,019	(31,245)	(20,272)	(86,532)	488	(2,395,586)	(5,117)
Cash and investments - ending	\$ 4,641,317	\$ 83,354	\$ 12,139	\$ 1,119,133	\$ 3,027	\$ 6,342,295	\$ 6,398

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	Campaign Finance Enforcement	EDIT Project Fund	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 37,142	\$ 627,290	\$ 1,106	\$ 18,252,937	\$ 275	\$ 11,695	\$ 14,734
Receipts:							
Taxes	-	10,102,559	-	4,085,981	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	15,055	-	23,403	-	-	734
Fines and forfeits	-	-	-	-	-	21,585	31,764
Other receipts	11,760	53,732	550	443,676	-	-	-
Total receipts	11,760	10,171,346	550	4,553,060	-	21,585	32,498
Disbursements:							
Personal services	-	8,224,710	-	932,986	-	-	-
Supplies	-	34,657	-	1,858	-	-	5,522
Other services and charges	-	356,842	-	1,534,433	-	-	11,848
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,022,030	-	-	-
Other disbursements	9,500	-	1,121	460,362	-	11,695	-
Total disbursements	9,500	8,616,209	1,121	3,951,669	-	11,695	17,370
Excess (deficiency) of receipts over disbursements	2,260	1,555,137	(571)	601,391	-	9,890	15,128
Cash and investments - ending	\$ 39,402	\$ 2,182,427	\$ 535	\$ 18,854,328	\$ 275	\$ 21,585	\$ 29,862

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Community Corrections Grant	Community Transitions Program	Controlled Substance Excise	Assessor's Disclosure Fees	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 6,994	\$ 7,272	\$ 16	\$ 67,379	\$ 10,482,330	\$ 3,025,003	\$ 161,155
Receipts:							
Taxes	-	-	-	-	3,308,196	1,990,200	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	479,861	-	-	-	340,239	182,908	-
Charges for services	-	3,075	-	21,335	16,000	-	-
Fines and forfeits	-	-	-	-	-	-	124,557
Other receipts	39,784	6,285	-	-	139,125	-	6,710
Total receipts	519,645	9,360	-	21,335	3,803,560	2,173,108	131,267
Disbursements:							
Personal services	499,022	-	-	20,091	613,096	-	29,400
Supplies	47,607	-	-	-	6,876	-	1,300
Other services and charges	-	-	-	-	1,574,795	298,140	118,403
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,159,732	-
Other disbursements	-	11,185	16	-	-	-	-
Total disbursements	546,629	11,185	16	20,091	2,194,767	1,457,872	149,103
Excess (deficiency) of receipts over disbursements	(26,984)	(1,825)	(16)	1,244	1,608,793	715,236	(17,836)
Cash and investments - ending	\$ (19,990)	\$ 5,447	\$ -	\$ 68,623	\$ 12,091,123	\$ 3,740,239	\$ 143,319



HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	GIS Database Fees	Emergency Planning Com	Firearms Training	Food & Beverage (County)	General Drain Improvement	Health	Identification Security Cty
Cash and investments - beginning	\$ 2,094	\$ 16,303	\$ 60,145	\$ 3,176,557	\$ 1,503,387	\$ 718,163	\$ 355,028
Receipts:							
Taxes	-	-	-	1,740,406	210,449	729,045	-
Licenses and permits	-	-	-	-	35,500	-	-
Intergovernmental	-	-	-	-	19,313	67,028	-
Charges for services	-	-	57,943	-	18,693	279,505	13,574
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	800	8,174	-	-	-	20,175	-
Total receipts	800	8,174	57,943	1,740,406	283,955	1,095,753	13,574
Disbursements:							
Personal services	-	-	-	-	-	1,132,046	-
Supplies	-	-	-	-	-	28,007	-
Other services and charges	-	-	-	1,352,293	800	42,941	40,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	51,443	-	-	-
Other disbursements	-	2,583	78,930	-	195,988	-	-
Total disbursements	-	2,583	78,930	1,403,736	196,788	1,202,994	40,000
Excess (deficiency) of receipts over disbursements	800	5,591	(20,987)	336,670	87,167	(107,241)	(26,426)
Cash and investments - ending	\$ 2,894	\$ 21,894	\$ 39,158	\$ 3,513,227	\$ 1,590,554	\$ 610,922	\$ 328,602

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Levy Excess Fund	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits
Cash and investments - beginning	\$ -	\$ 88,632	\$ 1,105,764	\$ 20,572	\$ 19,935	\$ 2,433,433	\$ 130,518
Receipts:							
Taxes	3,462	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	50,000	979,185	-	-	4,331,687	-
Charges for services	-	-	-	10,930	57,117	-	123,326
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	48,343	-	-	571,560	-
Total receipts	<u>3,462</u>	<u>50,000</u>	<u>1,027,528</u>	<u>10,930</u>	<u>57,117</u>	<u>4,903,247</u>	<u>123,326</u>
Disbursements:							
Personal services	-	45,157	-	-	-	2,220,146	-
Supplies	-	-	441,854	-	-	950,866	-
Other services and charges	-	-	54,333	-	-	1,143,017	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	420,000	-	-	45,088	-
Other disbursements	-	-	-	-	30,105	-	70,000
Total disbursements	<u>-</u>	<u>45,157</u>	<u>916,187</u>	<u>-</u>	<u>30,105</u>	<u>4,359,117</u>	<u>70,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,462</u>	<u>4,843</u>	<u>111,341</u>	<u>10,930</u>	<u>27,012</u>	<u>544,130</u>	<u>53,326</u>
Cash and investments - ending	<u>\$ 3,462</u>	<u>\$ 93,475</u>	<u>\$ 1,217,105</u>	<u>\$ 31,502</u>	<u>\$ 46,947</u>	<u>\$ 2,977,563</u>	<u>\$ 183,844</u>

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Park Nonreverting Capital	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 308,530	\$ 7,041	\$ 93,031	\$ 10,593,929	\$ 586,596	\$ 1,508,235	\$ 11,809
Receipts:							
Taxes	-	-	-	-	235,538	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	21,585	-	-
Charges for services	24,930	3,298	37,697	-	-	291,840	7,830
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	11,939	-	-
Total receipts	24,930	3,298	37,697	-	269,062	291,840	7,830
Disbursements:							
Personal services	-	-	764	-	205,087	136,334	-
Supplies	-	-	435	-	-	-	-
Other services and charges	-	-	13,321	-	200,309	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	115,788	-	-	-
Other disbursements	-	20	-	-	-	280,405	14,956
Total disbursements	-	20	14,520	115,788	405,396	416,739	14,956
Excess (deficiency) of receipts over disbursements	24,930	3,278	23,177	(115,788)	(136,334)	(124,899)	(7,126)
Cash and investments - ending	\$ 333,460	\$ 10,319	\$ 116,208	\$ 10,478,141	\$ 450,262	\$ 1,383,336	\$ 4,683

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Sheriff's Pension Trust	Supplement Public Defend Fee	Surplus Property Tax	Surveyor's Cornerstone Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust
Cash and investments - beginning	\$ 45,482	\$ 190,856	\$ 1,111,059	\$ 40,209	\$ 13,705	\$ 2,243,626	\$ 129,589
Receipts:							
Taxes	-	-	599,578	-	-	-	-
Licenses and permits	-	-	-	293	-	-	-
Intergovernmental	-	-	-	-	-	-	56,660
Charges for services	5,446	-	-	31,460	-	-	-
Fines and forfeits	63,682	95,495	-	-	-	-	-
Other receipts	-	-	-	-	252,012	1,771,750	127
Total receipts	69,128	95,495	599,578	31,753	252,012	1,771,750	56,787
Disbursements:							
Personal services	-	-	-	3,718	-	-	66,171
Supplies	-	-	-	5,370	-	-	459
Other services and charges	-	68,829	-	3,297	-	-	1,354
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,572	-	-	-
Other disbursements	-	-	919,631	-	265,717	2,995,390	-
Total disbursements	-	68,829	919,631	14,957	265,717	2,995,390	67,984
Excess (deficiency) of receipts over disbursements	69,128	26,666	(320,053)	16,796	(13,705)	(1,223,640)	(11,197)
Cash and investments - ending	\$ 114,610	\$ 217,522	\$ 791,006	\$ 57,005	\$ -	\$ 1,019,986	\$ 118,392

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Unsafe Building	Victim Impact Program	Guardian Ad-Litem User Fee	Elected Official Training	Offender Transportation Cty	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 5,693	\$ 383	\$ 2,467	\$ 37,452	\$ 4,015	\$ 1,559,501	\$ 484,961
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	5,619	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	13,576	-	210	-
Fines and forfeits	-	-	3,938	-	1,465	-	403,047
Other receipts	-	96	-	-	-	1,729,123	19,373
Total receipts	5,619	96	3,938	13,576	1,465	1,729,333	422,420
Disbursements:							
Personal services	-	-	-	-	-	-	385,440
Supplies	-	-	-	-	-	-	4,875
Other services and charges	-	-	-	2,340	-	2,142,014	20,359
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	21,556
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,340	-	2,142,014	432,230
Excess (deficiency) of receipts over disbursements	5,619	96	3,938	11,236	1,465	(412,681)	(9,810)
Cash and investments - ending	\$ 11,312	\$ 479	\$ 6,405	\$ 48,688	\$ 5,480	\$ 1,146,820	\$ 475,151

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Juvenile Probation Fees	Theft Class	Drain Maintenance	Child Health & Other Services	Donations	TIF Debt Service	Debt Service
Cash and investments - beginning	\$ 123	\$ 6,940	\$ 2,792,134	\$ 41,053	\$ 28,214	\$ 894,849	\$ 2,874,234
Receipts:							
Taxes	-	-	-	-	-	3,403,470	3,995,619
Licenses and permits	-	-	5,792	-	-	-	-
Intergovernmental	-	-	-	-	-	-	238,575
Charges for services	-	-	1,183,907	20,281	-	-	20,000
Fines and forfeits	63,987	11,196	-	-	-	-	-
Other receipts	1,500	-	839,989	-	675	-	33,482
Total receipts	65,487	11,196	2,029,688	20,281	675	3,403,470	4,287,676
Disbursements:							
Personal services	62,950	-	-	-	4,000	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,661	-	-	-	-	1,200	280,318
Debt service - principal and interest	-	-	-	-	-	2,304,042	3,464,508
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,240,519	12,162	957	478,667	-
Total disbursements	64,611	-	1,240,519	12,162	4,957	2,783,909	3,744,826
Excess (deficiency) of receipts over disbursements	876	11,196	789,169	8,119	(4,282)	619,561	542,850
Cash and investments - ending	\$ 999	\$ 18,136	\$ 3,581,303	\$ 49,172	\$ 23,932	\$ 1,514,410	\$ 3,417,084

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Self-Insurance	Capital Projects	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	HSA Employee Contributions
Cash and investments - beginning	\$ 3,798,462	\$ 3,639,561	\$ 247	\$ 3,128	\$ 30,618	\$ -	\$ 50
Receipts:							
Taxes	-	1,021,047	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,998,394	293,445	12,167,491	7,724	251,633	574,007	265,870
Total receipts	6,998,394	1,314,492	12,167,491	7,724	251,633	574,007	265,870
Disbursements:							
Personal services	203,750	-	12,167,491	7,854	256,920	574,007	265,870
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,882,145	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	40,869	-	-	-	-	-
Other disbursements	7,389,757	27,747	-	-	-	-	-
Total disbursements	7,593,507	1,950,761	12,167,491	7,854	256,920	574,007	265,870
Excess (deficiency) of receipts over disbursements	(595,113)	(636,269)	-	(130)	(5,287)	-	-
Cash and investments - ending	\$ 3,203,349	\$ 3,003,292	\$ 247	\$ 2,998	\$ 25,331	\$ -	\$ 50

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Payroll-Child Support	Deferred Compensation	Federal Income Tax Withholding	FICA & Medicare Withholding	Flexible Spending Account	Income Tax Withholding County	Property Tax Payroll Deduction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	46,302	222,314	1,829,177	1,307,664	32,444	240,651	13,248
Total receipts	46,302	222,314	1,829,177	1,307,664	32,444	240,651	13,248
Disbursements:							
Personal services	46,302	222,314	1,829,177	1,307,664	32,444	240,651	13,248
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	46,302	222,314	1,829,177	1,307,664	32,444	240,651	13,248
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -



HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	State Income Tax Withholding	Garnishment	Settlement	Wheel Tax and Surtax	Commercial Vehicle Excise Tax	Weed Lien Collections	Sewage Charge Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,150	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	181,689,004	3,830,958	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	18,155,088	-	759,752	-	-
Charges for services	-	-	2,994	-	-	9,280	440,642
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	584,131	19,163	-	-	-	-	-
Total receipts	584,131	19,163	199,847,086	3,830,958	759,752	9,280	440,642
Disbursements:							
Personal services	584,131	19,163	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	199,847,086	3,854,527	759,752	4,464	251,403
Total disbursements	584,131	19,163	199,847,086	3,854,527	759,752	4,464	251,403
Excess (deficiency) of receipts over disbursements	-	-	-	(23,569)	-	4,816	189,239
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (19,419)	\$ -	\$ 4,816	\$ 189,239

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefits Fee	State Disclosure Fees	Coroner's Training & Cont Edu
Cash and investments - beginning	\$ -	\$ 11,981	\$ 12,098	\$ -	\$ 943	\$ 2,215	\$ 1,158
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	218,029	-	-	-	-	-	-
Charges for services	-	-	-	-	8,190	21,335	14,402
Fines and forfeits	-	98,279	212,870	2,449	1,507	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	218,029	98,279	212,870	2,449	9,697	21,335	14,402
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	218,029	103,363	211,637	663	10,520	21,500	14,498
Total disbursements	218,029	103,363	211,637	663	10,520	21,500	14,498
Excess (deficiency) of receipts over disbursements	-	(5,084)	1,233	1,786	(823)	(165)	(96)
Cash and investments - ending	\$ -	\$ 6,897	\$ 13,331	\$ 1,786	\$ 120	\$ 2,050	\$ 1,062

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Interstate Compact Fee - State	Mortgage Fee Fund	State - Sex & Violent Offender	Child Restraint Violations	State Inheritance Tax	Educational License Plate	Riverboat Gaming Funds
Cash and investments - beginning	\$ 546	\$ 1,305	\$ 62	\$ -	\$ 507,552	\$ 281	\$ -
Receipts:							
Taxes	-	-	-	-	86,560	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	861,622
Charges for services	-	16,508	870	-	-	-	-
Fines and forfeits	7,455	-	-	1,050	-	-	-
Other receipts	-	-	-	-	-	3,506	-
Total receipts	7,455	16,508	870	1,050	86,560	3,506	861,622
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,001	17,813	932	975	347,508	3,150	453,381
Total disbursements	8,001	17,813	932	975	347,508	3,150	453,381
Excess (deficiency) of receipts over disbursements	(546)	(1,305)	(62)	75	(260,948)	356	408,241
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 75	\$ 246,604	\$ 637	\$ 408,241

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Convention and Tourism	Certified Shares-CAGIT	CEDIT County Tax	City/Towns Ordinance Violation Fines	93.563 Prosecutor PCA	93.563 ARRA Clerk IVD Incent	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 901	\$ 77,662	\$ 4,505	\$ 6,814	\$ 86,681
Receipts:							
Taxes	2,006,847	38,001,614	9,571,404	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,057	-	22,059
Fines and forfeits	-	-	-	1,257	-	-	-
Other receipts	-	-	-	46,730	1,371	-	2,575
Total receipts	<u>2,006,847</u>	<u>38,001,614</u>	<u>9,571,404</u>	<u>47,987</u>	<u>3,428</u>	<u>-</u>	<u>24,634</u>
Disbursements:							
Personal services	-	-	-	-	-	-	17,571
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,006,847</u>	<u>38,001,614</u>	<u>9,572,305</u>	<u>30,613</u>	<u>1,854</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,006,847</u>	<u>38,001,614</u>	<u>9,572,305</u>	<u>30,613</u>	<u>1,854</u>	<u>-</u>	<u>17,571</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(901)</u>	<u>17,374</u>	<u>1,574</u>	<u>-</u>	<u>7,063</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,036</u>	<u>\$ 6,079</u>	<u>\$ 6,814</u>	<u>\$ 93,744</u>

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	93.563 Pros IVD Incent >'99	93.563 Clerk IVD Incent >'99	Auditor FSA/HSA	Healthy Families Checking	Alternative Dispute Resolution	County User Fee	Animal Shelter
Cash and investments - beginning	\$ 118,055	\$ 166,059	\$ 38,871	\$ 185,917	\$ 25,542	\$ 550,472	\$ 24,947
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	33,187	22,059	-	-	-	116	12,162
Fines and forfeits	-	-	-	-	13,380	183,673	-
Other receipts	2,575	1,119	498,588	189,351	-	90,182	13,892
Total receipts	35,762	23,178	498,588	189,351	13,380	273,971	26,054
Disbursements:							
Personal services	40,325	22,029	-	-	-	179,239	-
Supplies	861	-	-	-	-	22,591	-
Other services and charges	1,675	-	-	-	-	82,764	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,306	-	-	-	-	-	-
Other disbursements	-	395	317,045	138,527	-	67,845	20,899
Total disbursements	46,167	22,424	317,045	138,527	-	352,439	20,899
Excess (deficiency) of receipts over disbursements	(10,405)	754	181,543	50,824	13,380	(78,468)	5,155
Cash and investments - ending	\$ 107,650	\$ 166,813	\$ 220,414	\$ 236,741	\$ 38,922	\$ 472,004	\$ 30,102

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Task Force Indiana DUI	K-9	To Be Determined	Engineers Copy Fees	Warrick Landfill	Treasurer's Technology	Partnership for Water Quality
Cash and investments - beginning	\$ 39	\$ 8,291	\$ -	\$ 9,278	\$ (11,060)	\$ 4,257	\$ 42,476
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,024	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,592	18,141	920	55,302	1,200	18,444
Total receipts	-	8,592	27,165	920	55,302	1,200	18,444
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	16,216	27,165	-	44,242	-	20,122
Total disbursements	-	16,216	27,165	-	44,242	-	20,122
Excess (deficiency) of receipts over disbursements	-	(7,624)	-	920	11,060	1,200	(1,678)
Cash and investments - ending	\$ 39	\$ 667	\$ -	\$ 10,198	\$ -	\$ 5,457	\$ 40,798

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Vending Revenue	Economic Dev Service	Comm Corrections Proj Income	Sheriff's Photo Fund	Planning Comm Map Replacement	Planning Comm Advertising Fees	Planning Comm Ordinance Fees
Cash and investments - beginning	\$ 7,200	\$ 3,500	\$ 85,827	\$ 1,714	\$ 3,899	\$ 22,860	\$ 7,418
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,870	-
Intergovernmental	-	-	6,908	-	-	-	-
Charges for services	-	30,450	24,140	861	-	-	-
Fines and forfeits	-	-	165,444	-	-	-	-
Other receipts	-	-	21,519	-	-	-	-
Total receipts	-	30,450	218,011	861	-	1,870	-
Disbursements:							
Personal services	-	-	147,506	-	-	-	-
Supplies	-	-	41,806	-	-	-	-
Other services and charges	-	-	7,969	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	30,200	39,784	1,721	3,899	2,110	7,418
Total disbursements	-	30,200	237,065	1,721	3,899	2,110	7,418
Excess (deficiency) of receipts over disbursements	-	250	(19,054)	(860)	(3,899)	(240)	(7,418)
Cash and investments - ending	\$ 7,200	\$ 3,750	\$ 66,773	\$ 854	\$ -	\$ 22,620	\$ -

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Subdivision Inspection	Theme Park Fees	Building Inspection Fees	Bond Forfeitures	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion	Home Detention Fees
Cash and investments - beginning	\$ 143,808	\$ 14,002	\$ 234,321	\$ 35,472	\$ -	\$ 85,502	\$ 98,355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	37,400	-	4,121	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	22,707	407,702	-	205,093
Total receipts	37,400	-	4,121	22,707	407,702	-	205,093
Disbursements:							
Personal services	-	-	-	-	-	-	128,173
Supplies	-	-	-	-	-	-	4,179
Other services and charges	-	-	-	-	-	-	7,644
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	27,997
Other disbursements	50,129	14,002	-	17,269	369,543	15,815	2,680
Total disbursements	50,129	14,002	-	17,269	369,543	15,815	170,673
Excess (deficiency) of receipts over disbursements	(12,729)	(14,002)	4,121	5,438	38,159	(15,815)	34,420
Cash and investments - ending	\$ 131,079	\$ -	\$ 238,442	\$ 40,910	\$ 38,159	\$ 69,687	\$ 132,775



HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Law Enforcement	County Copy Paper	Rieth-Riley Retainage	Steelcore Retainage	Prosecutors Special Fees	Tout School Creek Addition	Project ATTEND
Cash and investments - beginning	\$ 73,765	\$ 9,788	\$ 35,568	\$ 59,778	\$ 1,726	\$ 2,000	\$ 14,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	26	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	33,401	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	123,166	-	-	-	2,508	-	12,000
Total receipts	156,567	26	-	-	2,508	-	12,000
Disbursements:							
Personal services	44,508	-	-	-	-	-	-
Supplies	9,249	-	-	-	3,135	-	-
Other services and charges	43,177	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	150	-	35,568	59,778	-	2,000	13,500
Total disbursements	97,084	-	35,568	59,778	3,135	2,000	13,500
Excess (deficiency) of receipts over disbursements	59,483	26	(35,568)	(59,778)	(627)	(2,000)	(1,500)
Cash and investments - ending	\$ 133,248	\$ 9,814	\$ -	\$ -	\$ 1,099	\$ -	\$ 12,500

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Gibraltar Retainage	Bridge #48 Retainage	Regional Sewer Wage & Benefit	Brandt Retainage	SR267 Relinquish	CEDIT Homestead Credit	COIT HOMESTEAD
Cash and investments - beginning	\$ 97,565	\$ -	\$ 13,117	\$ 84,188	\$ -	\$ 479,314	\$ 192,833
Receipts:							
Taxes	-	-	-	-	-	-	5,700,249
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,773	98,873	22,583	86,610	9,280,009	436	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,773	98,873	22,583	86,610	9,280,009	436	5,700,249
Disbursements:							
Personal services	-	-	35,700	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,163,031	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	102,338	98,873	-	170,798	5,494,644	-	5,713,384
Total disbursements	102,338	98,873	35,700	170,798	7,657,675	-	5,713,384
Excess (deficiency) of receipts over disbursements	(97,565)	-	(13,117)	(84,188)	1,622,334	436	(13,135)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,622,334	\$ 479,750	\$ 179,698

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	HEA 1001 STATE HSC	Violent Crime Victims Comp	16.575 Victim's Assistance	16.580 Bulletproof Vest Program	16.580 STOP	16.606 SCAAP	B & O Trail Association
Cash and investments - beginning	\$ 30,971	\$ 221	\$ (9,736)	\$ 1,536	\$ (10,862)	\$ 15	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	45,606	-	15,264	-	71,417
Charges for services	88	-	-	-	-	-	-
Fines and forfeits	-	4,105	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	88	4,105	45,606	-	15,264	-	71,417
Disbursements:							
Personal services	-	-	49,297	-	20,888	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,971	4,326	-	-	-	-	71,417
Total disbursements	30,971	4,326	49,297	-	20,888	-	71,417
Excess (deficiency) of receipts over disbursements	(30,883)	(221)	(3,691)	-	(5,624)	-	-
Cash and investments - ending	\$ 88	\$ -	\$ (13,427)	\$ 1,536	\$ (16,486)	\$ 15	\$ -

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	20.509 LINK Hendricks Co	20.509 New Freedom Oper Assist	20.601 Op Pullover	90.401 Help America Vote Act	93.008 Medical Reserve Corp	93.069 BPRS 131-70	93.069 BPRS 131-71
Cash and investments - beginning	\$ -	\$ 39	\$ (4,383)	\$ 63,900	\$ 7,428	\$ (26,989)	\$ 42,937
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	801,150	-	-	-	-	15,000	47,715
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,862	-	-	-	-
Total receipts	801,150	-	4,862	-	-	15,000	47,715
Disbursements:							
Personal services	-	-	-	-	-	12,942	17,079
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	801,150	39	-	-	7,428	-	-
Total disbursements	801,150	39	-	-	7,428	12,942	17,079
Excess (deficiency) of receipts over disbursements	-	(39)	4,862	-	(7,428)	2,058	30,636
Cash and investments - ending	\$ -	\$ -	\$ 479	\$ 63,900	\$ -	\$ (24,931)	\$ 73,573

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	93.283 Health BT Prep	93.617 Non-reverting HAVA	Citizens Corp Council	Coalition Against Fam Violence	93.069 BPRS 131-1	Vandalia Project PreConstruction	CERT FFY03 Sub-Grant
Cash and investments - beginning	\$ 5,593	\$ 4,540	\$ 1,911	\$ 12	\$ 54	\$ -	\$ 923
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	16,618	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	16,618	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	23,706	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,000	-	1,911	12	-	-	923
Total disbursements	4,000	-	1,911	12	-	23,706	923
Excess (deficiency) of receipts over disbursements	(4,000)	-	(1,911)	(12)	-	(7,088)	(923)
Cash and investments - ending	\$ 1,593	\$ 4,540	\$ -	\$ -	\$ 54	\$ (7,088)	\$ -

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Sheriff's Equitable Sharing	16.585 Drug Ct Discretionary	16.738 Edward Byrne Memorial	97.042 Emer Mgmt Competitive	16.738 Drug Court	93.074 BT Hosp Plan	93.008 CRB MCA
Cash and investments - beginning	\$ 7,907	\$ 1,359	\$ (10,500)	\$ -	\$ (8,650)	\$ -	\$ 3,521
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	10,500	4,923	16,212	6,500	3,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	10,500	4,923	16,212	6,500	3,500
Disbursements:							
Personal services	-	-	-	-	-	6,500	5,335
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	272
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,359	-	4,923	7,562	321	284
Total disbursements	-	1,359	-	4,923	7,562	6,821	5,891
Excess (deficiency) of receipts over disbursements	-	(1,359)	10,500	-	8,650	(321)	(2,391)
Cash and investments - ending	\$ 7,907	\$ -	\$ -	\$ -	\$ -	\$ (321)	\$ 1,130

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	93.008 Medical Reserve Corps	14.228 JeTo Lake DR	93.103 FDA-AFDO	LHM Supplemental	Healthy Families	Soil and Water Grant	DARE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 201,108	\$ 44,385	\$ 822	\$ 1,471
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	300,785	2,500	22,672	150,881	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,428	-	-	-	149,810	5,000	3,302
Total receipts	7,428	300,785	2,500	22,672	300,691	5,000	3,302
Disbursements:							
Personal services	-	-	-	5,770	132,303	5,000	400
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	329	300,785	-	-	176,726	-	3,756
Total disbursements	329	300,785	-	5,770	309,029	5,000	4,156
Excess (deficiency) of receipts over disbursements	7,099	-	2,500	16,902	(8,338)	-	(854)
Cash and investments - ending	\$ 7,099	\$ -	\$ 2,500	\$ 218,010	\$ 36,047	\$ 822	\$ 617

HENDRICKS COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

	Interpreter Grant Supreme Ct.	Health Partnership Funds	IU Foundation	Problem Solving Court Grant	IN Court Reform Grant -REIMB	IN Veteran Grant	Totals
Cash and investments - beginning	\$ 8,004	\$ 1,380	\$ 1,789	\$ 245	\$ -	\$ -	\$ 92,429,045
Receipts:							
Taxes	-	-	-	-	-	-	287,218,978
Licenses and permits	-	-	-	-	-	-	798,758
Intergovernmental	1,500	-	-	6,000	1,605	500	32,428,147
Charges for services	-	-	-	-	-	-	13,797,178
Fines and forfeits	-	-	-	-	-	-	2,191,299
Other receipts	-	-	-	-	-	-	58,716,968
Total receipts	1,500	-	-	6,000	1,605	500	395,151,328
Disbursements:							
Personal services	-	-	-	-	-	-	46,139,955
Supplies	-	-	-	-	-	-	2,866,649
Other services and charges	7,393	-	-	2,853	-	-	19,005,840
Debt service - principal and interest	-	-	-	-	-	-	5,856,003
Capital outlay	-	-	-	-	-	-	3,399,511
Other disbursements	-	-	-	-	1,605	500	312,712,895
Total disbursements	7,393	-	-	2,853	1,605	500	389,980,853
Excess (deficiency) of receipts over disbursements	(5,893)	-	-	3,147	-	-	5,170,475
Cash and investments - ending	\$ 2,111	\$ 1,380	\$ 1,789	\$ 3,392	\$ -	\$ -	\$ 97,599,520



HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,318,796</u>	<u>\$ 5,596,305</u>

HENDRICKS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T (E911)	Communications Center	\$ 219,892	9/27/2013	6/27/2023
HC Building Facilities Corporation	Fairgrounds	1,440,000	12/31/2005	12/31/2027
Chase Equipment Leasing	Communications Center	950,621	11/15/2008	11/15/2016
HC Courthouse Building Corporation	Administration Building	785,000	7/15/2008	1/15/2016
De Lage Landen Public Finance	Printers	27,473	12/1/2013	11/1/2018
HC Redevelopment Authority	Steel Mill TIF	1,231,000	7/5/2004	12/30/2022
Total governmental activities		<u>4,653,986</u>		
Total of annual lease payments		<u>\$ 4,653,986</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Work Release Center		\$ 4,910,000	\$ 793,016
Revenue bonds	Transportation Series 2009		6,180,000	528,787
Revenue bonds	Westpoint TIF		3,910,000	234,600
Revenue bonds	Heartland Crossing TIF Series 2010A		1,180,000	385,800
Revenue bonds	Heartland Crossing TIF Series 2010B		2,910,000	477,696
Revenue bonds	Transportation Series 2012		2,230,000	269,556
Revenue bonds	70 West Commerce TIF Series 2013A		1,500,000	82,500
Revenue bonds	70 West Commerce TIF Series 2013B		1,810,000	-
Notes and loans payable	Westpoint TIF Bond Anticipation Notes		1,200,000	-
Total governmental activities			<u>25,830,000</u>	<u>2,771,955</u>
Totals			<u>\$ 25,830,000</u>	<u>\$ 2,771,955</u>

HENDRICKS COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 2,271,522
Infrastructure	59,812,009
Buildings	34,609,860
Improvements other than buildings	995,978
Machinery, equipment, and vehicles	<u>9,341,699</u>
Total governmental activities	<u>107,031,068</u>
Total capital assets	<u><u>\$ 107,031,068</u></u>

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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

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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

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

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

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

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001. Our opinion on each major federal program is not modified with respect to this matter.

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

***Report on Internal Control Over Compliance***

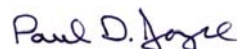
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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 OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be a material weakness.

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

October 1, 2015

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

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	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228		
8139 Je-To Lake Conservancy			DR1B-09-028	\$ 300,785
Total - CDBG - State-Administered CDBG Cluster				300,785
Total - Department of Housing and Urban Development				300,785
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
8129 Drug Task Force			2010-DJ-BX-0254	10,500
8132 Drug Court			2012-DJ-BX-0765	16,212
Total - Edward Byrne Memorial Justice Assistance Grant Program				26,712
Total - JAG Program Cluster				26,712
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
8100 Victims Assistance			2013-VA-GX-0036 & 13VA2225	45,606
ARRA Violence Against Women Formula Grants - RECOVERY	Indiana Criminal Justice Institute	16.588		
8102 STOP			14ST2913 2013-WF-AX-0047	15,264
Total - Department of Justice				87,582
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
ARRA Highway Planning and Construction - RECOVERY	Indiana Department of Transportation	20.205		
8105 B & O Trail Association			STP-9932 (20)	71,417
Highway Planning and Construction	Indiana Department of Transportation	20.205		
4804 LPA Design RRP 300N to N of 136			EDS # A249-14-320992	496,632
8125 Vandalia Preconstruction			DES-0810344	16,618
Total - Highway Planning and Construction				584,667
Total - Highway Planning and Construction Cluster				584,667
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
8106 LINK			INDOT #18032430	528,791
Total - Department of Transportation				1,113,458
<u>Department of Health and Human Services</u>				
TANF Cluster				
Temporary Assistance for Needy Families	Indiana Department of Child Services	93.558		
Healthy Families			#502TNFAD_100F14	147,341

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

HENDRICKS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014  
(Continued)

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	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Medical Reserve Corps Small Grant Program	Indiana Department of Homeland Security/ National Assoc of County and City Health Officials	93.008		
8135 NACCHO			5MRCSG101005-04	5,891
8138 Medical Reserve Corps			6MRCSG061001-03 & 1MRCSG061001	329
Total - Medical Reserve Corps Small Grant Program				153,561
Public Health Emergency Preparedness 8118 BPRS 131-2 & 131-3	Indiana Department of Health	93.069	Calendar 2014	4,000
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074		
8134 BHP 596-3			5U90TP000521-02	6,500
8115 BT Prep Base			EDS A70-4-0532255	15,000
8116 CRI BPRS			EDS# A70-4-0532297	51,618
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				73,118
Child Support Enforcement	Indiana Department of Child Services	93.563		
8897 Pros IVD Incent > '99			Calendar 2014	46,168
8899 Clerk IVD Incent > '99			Calendar 2014	22,424
8895 Title IVD Incentive (General)			Calendar 2014	17,571
1001 Indirect/Direct Reimbursement			Calendar 2014	309,560
1110 Indirect/Direct Reimbursement			Calendar 2014	13,053
1119 Indirect/Direct Reimbursement			Calendar 2014	734
1217 Indirect/Direct Reimbursement			Calendar 2014	2
Total - Child Support Enforcement				409,512
Total - Department of Health and Human Services				492,850
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036		
1169 Local Road & Street			Calendar 2014	37,792
1176 Motor Vehicle Highway			Calendar 2014	37,792
Total - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				75,584
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
1001 EMPG Reimbursement			EDS# C44P-5-033B	15,364
8131 Emerg Mgnt Competitive			EDS#C44P-4-540B	4,923
Total - Emergency Management Performance Grants				20,287
Total - Department of Homeland Security				95,871
Total federal awards expended				\$ 2,237,887

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

HENDRICKS COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

Program Title	Federal CFDA Number	2014
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 300,785
ARRA Highway Planning and Construction - Recovery	20.205	71,417
Formula Grants for Rural Areas	20.509	528,791

HENDRICKS 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 weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	CDBG - State-Administered CDBG Cluster
20.509	Formula Grants for Rural Areas
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

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

**Section II - Financial Statement Findings**

No matters are reportable.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

***FINDING 2014-001 - ALLOWABLE COSTS/COST PRINCIPLES***

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Calendar 2014

Pass-Through Entity: Indiana Department of Child Services

The County has not established an effective internal control system over compliance requirements relating to Allowable Costs/Cost Principles that have a direct and material effect on the program. The failure to establish an effective internal control system places the School Corporation at risk of material noncompliance.

The County has not designed or implemented adequate policies or procedures to ensure that required time and effort reports for all full and part-time employees working under a federal award are prepared and retained. There were no time and effort reports completed for the Clerk of Circuit Courts' Office during the audit period.

OMB Circular A-87, Attachment B, item 8h, states in part:

- "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls has enabled noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County establish controls and procedures to comply with the grant agreement and compliance requirement listed above.

#### AUDITEE PREPARED DOCUMENTS

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



55<sup>th</sup> Judicial Circuit

## HENDRICKS COUNTY PROSECUTOR

### CHILD SUPPORT DIVISION

147 West Main Street  
Danville, Indiana 46122  
Telephone (317) 745-9838  
FAX (317) 745-9612

PATRICIA ANN BALDWIN  
*Prosecuting Attorney*

MELISSA B. SHOEMAKER  
*IV-D Deputy Prosecutor*

Business Hours  
8:30 am to 3:30 pm  
Closed 12pm to 1pm  
Monday thru Friday

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **FINDING 2013-002**

Original Assigned SBA Audit Report Number: B44234  
Report Period: Year ending December 31, 2013  
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Melissa Shoemaker, Title IV-D Deputy Prosecutor  
Contact Phone Number: (317) 745-9285

Status of Audit Finding: completed

Melissa B. Shoemaker  
Title IV-D Deputy Prosecutor  
Hendricks County Child Support Division

8-11-15

(Date)



# Clerk of the Circuit and Superior Courts

## Hendricks County Courthouse



### CORRECTIVE ACTION PLAN

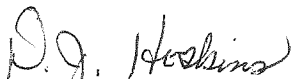
#### ***FINDING 2014-001***

Contact Person Responsible for Corrective Action: D.J. Hoskins, Clerk of Courts  
Contact Phone Number: (317) 745-9388

#### Description of Corrective Action Plan:

November 17-21, 2014 Hendricks County Clerk's Office did do a Time Study with Dossett's Consulting. Clerk's Office was with vendor, (Maximus) and changed vendors in doing so Jeff Dossett with Dossett's Consulting requested Clerk's to do a time study. Therefore Corrective Action Plan was completed on November 17 thru 21, 2014.

Anticipated Completion Date: Completed on November 17-21, 2014

  
\_\_\_\_\_  
D.J. Hoskins  
Clerk of Courts

August 25, 2015

\_\_\_\_\_  
(Date)

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.