

**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<br>Brett Clark   | 01-01-11 to 12-31-14<br>01-01-15 to 12-31-18 |
| County Recorder                                   | Theresa D. Lynch                | 05-28-12 to 12-31-18                         |
| President of the Board of<br>County Commissioners | Phyllis A. Palmer<br>Bob Gentry | 01-01-14 to 12-31-14<br>01-01-15 to 12-31-15 |
| President of the<br>County Council                | Jay Puckett                     | 01-01-14 to 12-31-15                         |



## 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.

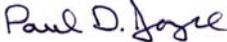
*Other Information*

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



**STATE OF INDIANA**  
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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.

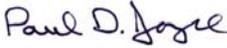
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***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<br>Investments<br>01-01-14 | Receipts     | Disbursements | Cash and<br>Investments<br>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<br>Investments<br>01-01-14 | Receipts    | Disbursements | Cash and<br>Investments<br>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<br>Investments<br>01-01-14 | Receipts              | Disbursements         | Cash and<br>Investments<br>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                   | -                                   |
| <b>Totals</b>                    | <b>\$ 92,429,045</b>                | <b>\$ 395,151,328</b> | <b>\$ 389,980,853</b> | <b>\$ 97,599,520</b>                |

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<br>Settlement<br>Collections | Sheriff's<br>Inmate<br>Trust | Jail<br>Commissary | Clerk's<br>Trust    | County<br>Home<br>Trust | County<br>General   | Accident<br>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                                     | <u>4,641,317</u>                   | <u>382,091</u>               | <u>127,044</u>     | <u>21,245,596</u>   | <u>8,419</u>            | <u>21,253,571</u>   | <u>8,753</u>       |
| 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                                | <u>2,860,298</u>                   | <u>413,336</u>               | <u>147,316</u>     | <u>21,332,128</u>   | <u>7,931</u>            | <u>23,649,157</u>   | <u>13,870</u>      |
| Excess (deficiency) of receipts over disbursements | <u>1,781,019</u>                   | <u>(31,245)</u>              | <u>(20,272)</u>    | <u>(86,532)</u>     | <u>488</u>              | <u>(2,395,586)</u>  | <u>(5,117)</u>     |
| Cash and investments - ending                      | <u>\$ 4,641,317</u>                | <u>\$ 83,354</u>             | <u>\$ 12,139</u>   | <u>\$ 1,119,133</u> | <u>\$ 3,027</u>         | <u>\$ 6,342,295</u> | <u>\$ 6,398</u>    |

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

|  | Bid<br>Deposits<br>and<br>Bonds<br>Holding | CAGIT<br>County<br>Certified<br>Shares | Campaign<br>Finance<br>Enforcement | EDIT<br>Project<br>Fund | Child<br>Advocacy | City<br>and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>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<br>Corrections<br>Grant | Community<br>Transitions<br>Program | Controlled<br>Substance<br>Excise | Assessor's<br>Disclosure<br>Fees | Cumulative<br>Bridge | Cumulative<br>Capital<br>Development | Drug<br>Free<br>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                                     | <u>519,645</u>                    | <u>9,360</u>                        | <u>-</u>                          | <u>21,335</u>                    | <u>3,803,560</u>     | <u>2,173,108</u>                     | <u>131,267</u>            |
| 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                                | <u>546,629</u>                    | <u>11,185</u>                       | <u>16</u>                         | <u>20,091</u>                    | <u>2,194,767</u>     | <u>1,457,872</u>                     | <u>149,103</u>            |
| Excess (deficiency) of receipts over disbursements | <u>(26,984)</u>                   | <u>(1,825)</u>                      | <u>(16)</u>                       | <u>1,244</u>                     | <u>1,608,793</u>     | <u>715,236</u>                       | <u>(17,836)</u>           |
| Cash and investments - ending                      | <u>\$ (19,990)</u>                | <u>\$ 5,447</u>                     | <u>\$ -</u>                       | <u>\$ 68,623</u>                 | <u>\$ 12,091,123</u> | <u>\$ 3,740,239</u>                  | <u>\$ 143,319</u>         |

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

|  | GIS<br>Database<br>Fees | Emergency<br>Planning<br>Com | Firearms<br>Training | Food<br>&<br>Beverage<br>(County) | General<br>Drain<br>Improvement | Health            | Identification<br>Security<br>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                                     | <u>800</u>              | <u>8,174</u>                 | <u>57,943</u>        | <u>1,740,406</u>                  | <u>283,955</u>                  | <u>1,095,753</u>  | <u>13,574</u>                     |
| 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                                | <u>-</u>                | <u>2,583</u>                 | <u>78,930</u>        | <u>1,403,736</u>                  | <u>196,788</u>                  | <u>1,202,994</u>  | <u>40,000</u>                     |
| Excess (deficiency) of receipts over disbursements | <u>800</u>              | <u>5,591</u>                 | <u>(20,987)</u>      | <u>336,670</u>                    | <u>87,167</u>                   | <u>(107,241)</u>  | <u>(26,426)</u>                   |
| Cash and investments - ending                      | <u>\$ 2,894</u>         | <u>\$ 21,894</u>             | <u>\$ 39,158</u>     | <u>\$ 3,513,227</u>               | <u>\$ 1,590,554</u>             | <u>\$ 610,922</u> | <u>\$ 328,602</u>                 |

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

|  | Levy<br>Excess<br>Fund | Local<br>Health<br>Maintenance | Local<br>Road<br>and<br>Street | Medical<br>Care<br>for<br>Inmates | Misdemeanant     | Motor<br>Vehicle<br>Highway | Omitted<br>Property<br>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<br>Nonreverting<br>Capital | Park<br>Nonreverting<br>Operating | Auditors<br>Plat<br>Book<br>Fund | Rainy<br>Day         | Reassessment<br>2015 | Recorder's<br>Records<br>Perpetuation | Sex<br>&<br>Violent<br>Offender<br>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                                     | <u>24,930</u>                   | <u>3,298</u>                      | <u>37,697</u>                    | <u>-</u>             | <u>269,062</u>       | <u>291,840</u>                        | <u>7,830</u>                             |
| 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                                | <u>-</u>                        | <u>20</u>                         | <u>14,520</u>                    | <u>115,788</u>       | <u>405,396</u>       | <u>416,739</u>                        | <u>14,956</u>                            |
| Excess (deficiency) of receipts over disbursements | <u>24,930</u>                   | <u>3,278</u>                      | <u>23,177</u>                    | <u>(115,788)</u>     | <u>(136,334)</u>     | <u>(124,899)</u>                      | <u>(7,126)</u>                           |
| Cash and investments - ending                      | <u>\$ 333,460</u>               | <u>\$ 10,319</u>                  | <u>\$ 116,208</u>                | <u>\$ 10,478,141</u> | <u>\$ 450,262</u>    | <u>\$ 1,383,336</u>                   | <u>\$ 4,683</u>                          |

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

|  | Sheriff's<br>Pension<br>Trust | Supplement<br>Public<br>Defend<br>Fee | Surplus<br>Property<br>Tax | Surveyor's<br>Cornerstone<br>Perpetuation | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | Local<br>Health<br>Dept<br>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                                     | <u>69,128</u>                 | <u>95,495</u>                         | <u>599,578</u>             | <u>31,753</u>                             | <u>252,012</u>            | <u>1,771,750</u>       | <u>56,787</u>                    |
| 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                                | <u>-</u>                      | <u>68,829</u>                         | <u>919,631</u>             | <u>14,957</u>                             | <u>265,717</u>            | <u>2,995,390</u>       | <u>67,984</u>                    |
| Excess (deficiency) of receipts over disbursements | <u>69,128</u>                 | <u>26,666</u>                         | <u>(320,053)</u>           | <u>16,796</u>                             | <u>(13,705)</u>           | <u>(1,223,640)</u>     | <u>(11,197)</u>                  |
| Cash and investments - ending                      | <u>\$ 114,610</u>             | <u>\$ 217,522</u>                     | <u>\$ 791,006</u>          | <u>\$ 57,005</u>                          | <u>\$ -</u>               | <u>\$ 1,019,986</u>    | <u>\$ 118,392</u>                |

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

|  | Unsafe<br>Building | Victim<br>Impact<br>Program | Guardian<br>Ad-Litem<br>User<br>Fee | Elected<br>Official<br>Training | Offender<br>Transportation<br>Cty | Statewide<br>911    | Adult<br>Probation<br>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                                     | <u>5,619</u>       | <u>96</u>                   | <u>3,938</u>                        | <u>13,576</u>                   | <u>1,465</u>                      | <u>1,729,333</u>    | <u>422,420</u>                       |
| 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                                | <u>-</u>           | <u>-</u>                    | <u>-</u>                            | <u>2,340</u>                    | <u>-</u>                          | <u>2,142,014</u>    | <u>432,230</u>                       |
| Excess (deficiency) of receipts over disbursements | <u>5,619</u>       | <u>96</u>                   | <u>3,938</u>                        | <u>11,236</u>                   | <u>1,465</u>                      | <u>(412,681)</u>    | <u>(9,810)</u>                       |
| Cash and investments - ending                      | <u>\$ 11,312</u>   | <u>\$ 479</u>               | <u>\$ 6,405</u>                     | <u>\$ 48,688</u>                | <u>\$ 5,480</u>                   | <u>\$ 1,146,820</u> | <u>\$ 475,151</u>                    |

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

|  | Juvenile<br>Probation<br>Fees | Theft<br>Class | Drain<br>Maintenance | Child<br>Health<br>&<br>Other<br>Services | Donations | TIF<br>Debt<br>Service | Debt<br>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<br>Projects | Payroll<br>Clearing | Payroll<br>Withholding<br>-<br>Donations | Payroll<br>Withholding<br>-<br>Insurance | Payroll<br>Withholding<br>-<br>Other | HSA<br>Employee<br>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                                     | <u>6,998,394</u>    | <u>1,314,492</u>    | <u>12,167,491</u>   | <u>7,724</u>                             | <u>251,633</u>                           | <u>574,007</u>                       | <u>265,870</u>                   |
| 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                                | <u>7,593,507</u>    | <u>1,950,761</u>    | <u>12,167,491</u>   | <u>7,854</u>                             | <u>256,920</u>                           | <u>574,007</u>                       | <u>265,870</u>                   |
| Excess (deficiency) of receipts over disbursements | <u>(595,113)</u>    | <u>(636,269)</u>    | <u>-</u>            | <u>(130)</u>                             | <u>(5,287)</u>                           | <u>-</u>                             | <u>-</u>                         |
| Cash and investments - ending                      | <u>\$ 3,203,349</u> | <u>\$ 3,003,292</u> | <u>\$ 247</u>       | <u>\$ 2,998</u>                          | <u>\$ 25,331</u>                         | <u>\$ -</u>                          | <u>\$ 50</u>                     |

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

|  | Payroll-Child<br>Support | Deferred<br>Compensation | Federal<br>Income<br>Tax<br>Withholding | FICA<br>&<br>Medicare<br>Withholding | Flexible<br>Spending<br>Account | Income<br>Tax<br>Withholding<br>County | Property<br>Tax<br>Payroll<br>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<br>Income<br>Tax<br>Withholding | Garnishment   | Settlement         | Wheel<br>Tax<br>and<br>Surtax | Commercial<br>Vehicle<br>Excise<br>Tax | Weed<br>Lien<br>Collections | Sewage<br>Charge<br>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        | -                  | -                             | -                                      | -                           | -                               |
| <b>Total receipts</b>                              | <b>584,131</b>                        | <b>19,163</b> | <b>199,847,086</b> | <b>3,830,958</b>              | <b>759,752</b>                         | <b>9,280</b>                | <b>440,642</b>                  |
| 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                         |
| <b>Total disbursements</b>                         | <b>584,131</b>                        | <b>19,163</b> | <b>199,847,086</b> | <b>3,854,527</b>              | <b>759,752</b>                         | <b>4,464</b>                | <b>251,403</b>                  |
| 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<br>Institution<br>Tax | Fines<br>&<br>Forfeitures | Infraction<br>Judgments | Overweight<br>Vehicle<br>Fines | Special<br>Death<br>Benefits<br>Fee | State<br>Disclosure<br>Fees | Coroner's<br>Training<br>&<br>Cont<br>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  | <u>218,029</u>                  | <u>98,279</u>             | <u>212,870</u>          | <u>2,449</u>                   | <u>9,697</u>                        | <u>21,335</u>               | <u>14,402</u>                             |
| 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                                   | <u>218,029</u>                  | <u>103,363</u>            | <u>211,637</u>          | <u>663</u>                     | <u>10,520</u>                       | <u>21,500</u>               | <u>14,498</u>                             |
| Excess (deficiency) of receipts over<br>disbursements | <u>-</u>                        | <u>(5,084)</u>            | <u>1,233</u>            | <u>1,786</u>                   | <u>(823)</u>                        | <u>(165)</u>                | <u>(96)</u>                               |
| Cash and investments - ending                         | <u>\$ -</u>                     | <u>\$ 6,897</u>           | <u>\$ 13,331</u>        | <u>\$ 1,786</u>                | <u>\$ 120</u>                       | <u>\$ 2,050</u>             | <u>\$ 1,062</u>                           |

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

|  | Interstate<br>Compact<br>Fee<br>-<br>State | Mortgage<br>Fee<br>Fund | State<br>-<br>Sex<br>&<br>Violent Offender | Child<br>Restraint<br>Violations | State<br>Inheritance<br>Tax | Educational<br>License<br>Plate | Riverboat<br>Gaming<br>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                           | -                            |
| <b>Total receipts</b>                              | <b>7,455</b>                               | <b>16,508</b>           | <b>870</b>                                 | <b>1,050</b>                     | <b>86,560</b>               | <b>3,506</b>                    | <b>861,622</b>               |
| 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                      |
| <b>Total disbursements</b>                         | <b>8,001</b>                               | <b>17,813</b>           | <b>932</b>                                 | <b>975</b>                       | <b>347,508</b>              | <b>3,150</b>                    | <b>453,381</b>               |
| 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<br>and<br>Tourism | Certified<br>Shares-CAGIT | CEDIT<br>County<br>Tax | City/Towns<br>Ordinance<br>Violation<br>Fines | 93.563<br>Prosecutor<br>PCA | 93.563<br>ARRA<br>Clerk<br>IVD<br>Incent | 93.563<br>Title<br>IV-D<br>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                                |
| <b>Total receipts</b>                              | <b>2,006,847</b>             | <b>38,001,614</b>         | <b>9,571,404</b>       | <b>47,987</b>                                 | <b>3,428</b>                | <b>-</b>                                 | <b>24,634</b>                        |
| Disbursements:                                     |                              |                           |                        |   |                             |  |                                      |
| Personal services                                  | -                            | -                         | -                      | -   | -                           | -  | 17,571                               |
| Supplies   | -                            | -                         | -                      | -   | -                           | -  | -                                    |
| Other services and charges                         | -                            | -                         | -                      | -   | -                           | -  | -                                    |
| Debt service - principal and interest              | -                            | -                         | -                      | -   | -                           | -  | -                                    |
| Capital outlay                                     | -                            | -                         | -                      | -   | -                           | -  | -                                    |
| Other disbursements                                | 2,006,847                    | 38,001,614                | 9,572,305              | 30,613  | 1,854                       | -  | -                                    |
| <b>Total disbursements</b>                         | <b>2,006,847</b>             | <b>38,001,614</b>         | <b>9,572,305</b>       | <b>30,613</b>                                 | <b>1,854</b>                | <b>-</b>                                 | <b>17,571</b>                        |
| Excess (deficiency) of receipts over disbursements | -                            | -                         | (901)                  | 17,374  | 1,574                       | -  | 7,063                                |
| 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<br>Pros<br>IVD<br>Incent<br>>99 | 93.563<br>Clerk<br>IVD<br>Incent<br>>99 | Auditor<br>FSA/HSA | Healthy<br>Families<br>Checking | Alternative<br>Dispute<br>Resolution | County<br>User<br>Fee | Animal<br>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                                     | <u>35,762</u>                          | <u>23,178</u>                           | <u>498,588</u>     | <u>189,351</u>                  | <u>13,380</u>                        | <u>273,971</u>        | <u>26,054</u>     |
| 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                                | <u>46,167</u>                          | <u>22,424</u>                           | <u>317,045</u>     | <u>138,527</u>                  | <u>-</u>                             | <u>352,439</u>        | <u>20,899</u>     |
| Excess (deficiency) of receipts over disbursements | <u>(10,405)</u>                        | <u>754</u>                              | <u>181,543</u>     | <u>50,824</u>                   | <u>13,380</u>                        | <u>(78,468)</u>       | <u>5,155</u>      |
| Cash and investments - ending                      | <u>\$ 107,650</u>                      | <u>\$ 166,813</u>                       | <u>\$ 220,414</u>  | <u>\$ 236,741</u>               | <u>\$ 38,922</u>                     | <u>\$ 472,004</u>     | <u>\$ 30,102</u>  |

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

|   | Task<br>Force<br>Indiana<br>DUI | K-9      | To<br>Be<br>Determined | Engineers<br>Copy<br>Fees | Warrick<br>Landfill | Treasurer's<br>Technology | Partnership<br>for<br>Water<br>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<br>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<br>Revenue | Economic<br>Dev<br>Service | Comm<br>Corrections<br>Proj<br>Income | Sheriff's<br>Photo<br>Fund | Planning<br>Comm<br>Map<br>Replacement | Planning<br>Comm<br>Advertising<br>Fees | Planning<br>Comm<br>Ordinance<br>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<br>Inspection | Theme<br>Park<br>Fees | Building<br>Inspection<br>Fees | Bond<br>Forfeitures | Innkeepers<br>Tax<br>County's<br>1.5% | TIR<br>Hend<br>Co<br>Redev<br>Portion | Home<br>Detention<br>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                                     | <u>37,400</u>             | <u>-</u>              | <u>4,121</u>                   | <u>22,707</u>       | <u>407,702</u>                        | <u>-</u>                              | <u>205,093</u>            |
| 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                                | <u>50,129</u>             | <u>14,002</u>         | <u>-</u>                       | <u>17,269</u>       | <u>369,543</u>                        | <u>15,815</u>                         | <u>170,673</u>            |
| Excess (deficiency) of receipts over disbursements | <u>(12,729)</u>           | <u>(14,002)</u>       | <u>4,121</u>                   | <u>5,438</u>        | <u>38,159</u>                         | <u>(15,815)</u>                       | <u>34,420</u>             |
| Cash and investments - ending                      | <u>\$ 131,079</u>         | <u>\$ -</u>           | <u>\$ 238,442</u>              | <u>\$ 40,910</u>    | <u>\$ 38,159</u>                      | <u>\$ 69,687</u>                      | <u>\$ 132,775</u>         |

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

|  | Law<br>Enforcement | County<br>Copy<br>Paper | Rieth-Riley<br>Retainage | Steelcore<br>Retainage | Prosecutors<br>Special<br>Fees | Tout<br>School<br>Creek<br>Addition | Project<br>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                                     | <u>156,567</u>     | <u>26</u>               | <u>-</u>                 | <u>-</u>               | <u>2,508</u>                   | <u>-</u>                            | <u>12,000</u>     |
| 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                                | <u>97,084</u>      | <u>-</u>                | <u>35,568</u>            | <u>59,778</u>          | <u>3,135</u>                   | <u>2,000</u>                        | <u>13,500</u>     |
| Excess (deficiency) of receipts over disbursements | <u>59,483</u>      | <u>26</u>               | <u>(35,568)</u>          | <u>(59,778)</u>        | <u>(627)</u>                   | <u>(2,000)</u>                      | <u>(1,500)</u>    |
| Cash and investments - ending                      | <u>\$ 133,248</u>  | <u>\$ 9,814</u>         | <u>\$ -</u>              | <u>\$ -</u>            | <u>\$ 1,099</u>                | <u>\$ -</u>                         | <u>\$ 12,500</u>  |

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

|  | Gibraltar<br>Retainage | Bridge<br>#48<br>Retainage | Regional<br>Sewer<br>Wage<br>&<br>Benefit | Brandt<br>Retainage | SR267<br>Relinquish | CEDIT<br>Homestead<br>Credit | COIT<br>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<br>1001<br>STATE<br>HSC | Violent<br>Crime<br>Victims<br>Comp | 16.575<br>Victim's<br>Assistance | 16.580<br>Bulletproof<br>Vest<br>Program | 16.580<br>STOP | 16.606<br>SCAAP | B<br>&<br>O<br>Trail<br>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<br>LINK<br>Hendricks<br>Co | 20.509<br>New<br>Freedom<br>Oper<br>Assist | 20.601<br>Op<br>Pullover | 90.401<br>Help<br>America<br>Vote<br>Act | 93.008<br>Medical<br>Reserve<br>Corp | 93.069<br>BPRS<br>131-70 | 93.069<br>BPRS<br>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                    | -  | -                                    | -                        | -                        |
| <b>Total receipts</b>                              | <b>801,150</b>                    | <b>-</b>                                   | <b>4,862</b>             | <b>-</b>                                 | <b>-</b>                             | <b>15,000</b>            | <b>47,715</b>            |
| 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                                | -                        | -                        |
| <b>Total disbursements</b>                         | <b>801,150</b>                    | <b>39</b>                                  | <b>-</b>                 | <b>-</b>                                 | <b>7,428</b>                         | <b>12,942</b>            | <b>17,079</b>            |
| Excess (deficiency) of receipts over disbursements | -                                 | (39)                                       | 4,862                    | -  | (7,428)                              | 2,058                    | 30,636                   |
| Cash and investments - ending                      | <u>\$ -</u>                       | <u>\$ -</u>                                | <u>\$ 479</u>            | <u>\$ 63,900</u>                         | <u>\$ -</u>                          | <u>\$ (24,931)</u>       | <u>\$ 73,573</u>         |

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

|  | 93.283<br>Health<br>BT<br>Prep | 93.617<br>Non-reverting<br>HAVA | Citizens<br>Corp<br>Council | Coalition<br>Against<br>Fam<br>Violence | 93.069<br>BPRS<br>131-1 | Vandalia<br>Project<br>PreConstruction | CERT<br>FFY03<br>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                      | <u>\$ 1,593</u>                | <u>\$ 4,540</u>                 | <u>\$ -</u>                 | <u>\$ -</u>                             | <u>\$ 54</u>            | <u>\$ (7,088)</u>                      | <u>\$ -</u>                |

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

|  | Sheriff's<br>Equitable<br>Sharing | 16,585<br>Drug<br>Ct<br>Discretionary | 16,738<br>Edward<br>Byrne<br>Memorial | 97,042<br>Emer<br>Mgmt<br>Competitive | 16,738<br>Drug<br>Court | 93,074<br>BT<br>Hosp<br>Plan | 93,008<br>CRB<br>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<br>Medical<br>Reserve<br>Corps | 14.228<br>JeTo<br>Lake<br>DR | 93.103<br>FDA-AFDO | LHM<br>Supplemental | Healthy<br>Families | Soil<br>and<br>Water<br>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                                     | <u>7,428</u>                          | <u>300,785</u>               | <u>2,500</u>       | <u>22,672</u>       | <u>300,691</u>      | <u>5,000</u>                  | <u>3,302</u>  |
| 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                                | <u>329</u>                            | <u>300,785</u>               | <u>-</u>           | <u>5,770</u>        | <u>309,029</u>      | <u>5,000</u>                  | <u>4,156</u>  |
| Excess (deficiency) of receipts over disbursements | <u>7,099</u>                          | <u>-</u>                     | <u>2,500</u>       | <u>16,902</u>       | <u>(8,338)</u>      | <u>-</u>                      | <u>(854)</u>  |
| Cash and investments - ending                      | <u>\$ 7,099</u>                       | <u>\$ -</u>                  | <u>\$ 2,500</u>    | <u>\$ 218,010</u>   | <u>\$ 36,047</u>    | <u>\$ 822</u>                 | <u>\$ 617</u> |

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

|  | Interpreter<br>Grant<br>Supreme<br>Ct. | Health<br>Partnership<br>Funds | IU<br>Foundation | Problem<br>Solving<br>Court<br>Grant | IN<br>Court<br>Reform<br>Grant<br>-REIMB | IN<br>Veteran<br>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                                     | <u>1,500</u>                           | <u>-</u>                       | <u>-</u>         | <u>6,000</u>                         | <u>1,605</u>                             | <u>500</u>             | <u>395,151,328</u>   |
| 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                                | <u>7,393</u>                           | <u>-</u>                       | <u>-</u>         | <u>2,853</u>                         | <u>1,605</u>                             | <u>500</u>             | <u>389,980,853</u>   |
| Excess (deficiency) of receipts over disbursements | <u>(5,893)</u>                         | <u>-</u>                       | <u>-</u>         | <u>3,147</u>                         | <u>-</u>                                 | <u>-</u>               | <u>5,170,475</u>     |
| Cash and investments - ending                      | <u>\$ 2,111</u>                        | <u>\$ 1,380</u>                | <u>\$ 1,789</u>  | <u>\$ 3,392</u>                      | <u>\$ -</u>                              | <u>\$ -</u>            | <u>\$ 97,599,520</u> |

HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>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<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>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          | <u>1,231,000</u>           | 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<br>Purpose        | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>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 | <u>1,200,000</u>               | -   |
| 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<br>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 | 9,341,699         |
| Total governmental activities      | 107,031,068       |
| Total capital assets               | \$ 107,031,068    |

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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

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

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

TO: THE OFFICIALS OF 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**

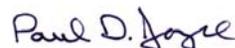
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types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

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

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<br>CFDA<br>Number | 2014       |
|--|---------------------------|------------|
| Community Development Block Grants/State's Program and<br>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;<br>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:

| CFDA<br>Number | Name of Federal Program or Cluster                                       |
|----------------|--|
| 20.509         | CDBG - State-Administered CDBG Cluster<br>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

A handwritten signature in black ink that reads "D.J. Hoskins".

\_\_\_\_\_  
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/>.