

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

ANNUAL FINANCIAL REPORT

2009

HENDRICKS COUNTY, INDIANA



FILED
09/30/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cinda Kattau	01-01-09 to 12-31-10
Treasurer	Nancy L. Marsh	01-01-09 to 12-31-10
Clerk	Cindy Spence	01-01-09 to 12-31-10
Sheriff	David Galloway	01-01-09 to 12-31-10
Recorder	Paul T. Hardin	01-01-09 to 12-31-10
President of the Board of County Commissioners	David A. Whicker	01-01-09 to 12-31-10
President of the County Council	Larry R. Hesson	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hendricks County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated April 12, 2010, 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 and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

April 12, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hendricks County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 12, 2010. The opinions to the financial statements were qualified due to the omission of component units by the County. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are 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.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 12, 2010

HENDRICKS COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Government</u>
				<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 49,660,893	\$ 4,664,652	\$ 3,112,185	\$ (41,884,056)
Public safety	12,521,046	3,095,314	-	(9,425,732)
Highways and streets	8,059,928	-	4,012,193	(4,047,735)
Sanitation	44,242	-	-	(44,242)
Health and welfare	7,199,983	472,475	165,478	(6,562,030)
Economic development	2,115,285	-	-	(2,115,285)
Culture and recreation	3,565,467	18,948	-	(3,546,519)
Total primary government	<u>\$ 83,166,844</u>	<u>\$ 8,251,389</u>	<u>\$ 7,289,856</u>	<u>(67,625,599)</u>
General receipts:				
Property taxes				23,607,916
Income taxes				4,121,845
Intergovernmental				7,288,503
Other local sources				32,567,526
Net proceeds from borrowings				6,930,036
Investment earnings				1,357,670
Total general receipts				<u>75,873,496</u>
Change in net assets				8,247,897
Net assets - beginning				<u>59,000,072</u>
Net assets - ending				<u>\$ 67,247,969</u>
 <u>Assets</u>				
Cash and investments				\$ 28,944,951
Restricted assets:				
Cash and investments				<u>38,303,018</u>
Total assets				<u>\$ 67,247,969</u>
 <u>Net Assets</u>				
Restricted for:				
General government				\$ 1,383,354
Public safety				2,750,169
Highways and streets				517,132
Health and welfare				244,578
Debt service				1,001,500
Capital outlay				30,731,954
Other purposes				1,674,331
Unrestricted				<u>28,944,951</u>
Total net assets				<u>\$ 67,247,969</u>

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

HENDRICKS COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	Rainy Day	Cumulative Capital Development	Cumulative Bridge	Economic Development Income Tax Capital Project	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 23,752,391	\$ 2,337,744	\$ 1,447,464	\$ 1,604,797	\$ 3,335,842	\$ 8,579,601	\$ 41,057,839
Special assessments	-	-	-	-	-	2,098,587	2,098,587
Licenses and permits	402,867	-	-	-	-	281,789	684,656
Intergovernmental	1,885,892	-	112,515	124,745	-	12,455,207	14,578,359
Charges for services	1,250,911	-	-	-	-	1,997,375	3,248,286
Fines and forfeits	847,496	-	-	-	-	1,175,061	2,022,557
Interfund loans	-	3,550,749	-	-	-	1,293,500	4,844,249
Other	5,058,752	-	750	58,761	605,107	4,951,527	10,674,897
Total receipts	33,198,309	5,888,493	1,560,729	1,788,303	3,940,949	32,832,647	79,209,430
Disbursements:							
General government	22,461,684	-	-	-	-	19,136,381	41,598,065
Public safety	9,373,632	-	-	-	-	3,076,080	12,449,712
Highways and streets	265,133	-	-	1,213,453	-	6,138,341	7,616,927
Sanitation	-	-	-	-	-	44,242	44,242
Health and welfare	888,697	-	-	-	-	6,311,286	7,199,983
Economic development	-	-	-	-	2,097,653	17,632	2,115,285
Culture and recreation	350,693	-	-	-	-	1,898,992	2,249,685
Interfund loans	-	1,728,052	-	-	-	3,116,197	4,844,249
Capital outlay:							
General government	1,075,850	-	925,057	-	-	736,520	2,737,427
Public safety	1,534	-	-	-	-	69,800	71,334
Highways and streets	-	-	-	-	-	443,001	443,001
Culture and recreation	514,752	-	-	-	-	801,030	1,315,782
Total disbursements	34,931,975	1,728,052	925,057	1,213,453	2,097,653	41,789,502	82,685,692
Excess (deficiency) of receipts over disbursements	(1,733,666)	4,160,441	635,672	574,850	1,843,296	(8,956,855)	(3,476,262)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	6,930,036	6,930,036
Transfers in	-	347,592	-	-	-	63,492	411,084
Transfers out	-	-	-	-	-	(411,084)	(411,084)
Other receipts	3,102,306	-	-	27,199	47,017	1,711,765	4,888,287
Total other financing sources (uses)	3,102,306	347,592	-	27,199	47,017	8,294,209	11,818,323
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,368,640	4,508,033	635,672	602,049	1,890,313	(662,646)	8,342,061
Cash and investment fund balance - beginning	2,821,988	4,846,961	3,888,939	7,088,200	11,033,207	27,552,282	57,231,577
Cash and investment fund balance - ending	\$ 4,190,628	\$ 9,354,994	\$ 4,524,611	\$ 7,690,249	\$ 12,923,520	\$ 26,889,636	65,573,638
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							1,674,331
Net assets of governmental activities							\$ 67,247,969
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 4,190,628	\$ 9,354,994	\$ -	\$ -	\$ -	\$ 15,399,329	\$ 28,944,951
Restricted assets:							
Cash and investments	-	-	4,524,611	7,690,249	12,923,520	11,490,307	36,628,687
Total cash and investment assets - ending	\$ 4,190,628	\$ 9,354,994	\$ 4,524,611	\$ 7,690,249	\$ 12,923,520	\$ 26,889,636	\$ 65,573,638
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,383,354	\$ 1,383,354
Public safety	-	-	-	-	-	2,750,169	2,750,169
Highways and streets	-	-	-	-	-	517,132	517,132
Health and welfare	-	-	-	-	-	244,578	244,578
Debt service	-	-	-	-	-	1,001,500	1,001,500
Capital outlay	-	-	4,524,611	7,690,249	12,923,520	5,593,574	30,731,954
Unrestricted	4,190,628	9,354,994	-	-	-	15,399,329	28,944,951
Total cash and investment fund balance - ending	\$ 4,190,628	\$ 9,354,994	\$ 4,524,611	\$ 7,690,249	\$ 12,923,520	\$ 26,889,636	\$ 65,573,638

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

HENDRICKS COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Employer contributions	\$ 5,231,237
Employee contributions	<u>723,798</u>
Total operating receipts	<u>5,955,035</u>
Operating disbursements:	
Insurance claims and expense	<u>6,049,199</u>
Total operating disbursements	<u>6,049,199</u>
Deficiency of operating receipts over operating disbursements	<u>(94,164)</u>
Cash and investment fund balance - beginning	<u>1,768,495</u>
Cash and investment fund balance - ending	<u>\$ 1,674,331</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,674,331</u>
Total cash and investment assets - December 31	<u>\$ 1,674,331</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,674,331</u>
Total cash and investment fund balance - December 31	<u>\$ 1,674,331</u>

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

HENDRICKS COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 1,036,419	
Total contributions	1,036,419	
Investment earnings:		
Interest income and net investment losses	(48,089)	
Total additions	988,330	
Deductions:		
Benefits	300,953	
Administrative and general	116,955	
Total deductions	417,908	
Excess of total additions over total deductions	570,422	
Cash and investment fund balance - beginning	7,130,077	
Cash and investment fund balance - ending	\$ 7,700,499	\$ 10,352,603

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Hendricks County
Discretely Presented Component Unit:	Hendricks Regional Health
Discretely Presented Component Unit:	Hendricks County Regional Sewer District
Discretely Presented Component Unit:	Hendricks County Redevelopment Authority

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, as amended by GASB Statement No. 39, *The Financial Reporting Entity*.

Hendricks Regional Health, Hendricks County Regional Sewer District and Hendricks County Redevelopment Authority, discretely presented component units have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints board members to the Hendricks County Food, Shelter and Utility Assistance Board, Hendricks County Solid Waste District, West Central Citizens Advisory Committee, West Central Conservancy District, Avon, Brownsburg, Coatesville, Clayton/Liberty, Danville and Plainfield Library Boards, Airport Authority Board, Tourism Board, Amo-Coatesville Sewer Board, Hoosier Heartland Rural Conservation Department and Indianapolis Water Board. The appointments are made to other organizations because they provide services to the County and in some cases they receive local tax revenue.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The rainy day fund is used to account for financial resources set aside by the governing body and reserved for future use.

The cumulative capital development fund receives collections from the taxes the county levies on the assessed valuation on all taxable personal and real property in the county. The taxes collected may be used for the cost of repairs or purchase of equipment, machinery or buildings.

The cumulative bridge fund accounts for the financial resources and expenses for construction, operation, and maintenance of county bridges.

The economic development income tax capital project fund accounts for the receipt of income tax revenue and the use of that revenue for economic development services, economic development projects and economic development debt payments.

Additionally, the County reports the following fund types:

The internal service fund accounts for self-insurance of health care and employee's flexible spending accounts provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff pension trust and the sheriff's benefit trust, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for individuals, private organizations and other governments, and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
Fairgrounds Lease	\$ <u>1,500</u>

These disbursements were funded by cash on hand.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2009
Landfill Remediation	\$ 425
STOP Grant	9,400
STOP Grant # 3	2,358
Victim's Assistance	27,431
Victim's Assistance # 2	1,206
Victim's Assistance # 3	189
Juvenile Sex Offender	2,075

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts. Most of the funds with deficit balances are reimbursable grants that have not received their reimbursement by December 31, 2009.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Primary Government Cost Value	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ -	\$ 718,133
Mutual funds	-	316,700
Corporate bonds	-	917,202
Government sponsored enterprise	9,403,634	629,929
Corporate stock	-	5,118,535
Totals	<u>\$ 9,403,634</u>	<u>\$ 7,700,499</u>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency,

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2009, the County held investments in Government Sponsored Enterprises in the amount of \$9,403,634. All of these investments were held by the counterparty's trust department or agent but not in the County's name.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2009, the Sheriff's Retirement and Benefit Pension Plans held investments in United States Treasury Notes and Securities, Corporate Bonds, Corporate Stock, Mutual Funds and Government Sponsored Enterprises in the amount of \$7,700,499. All of these investments are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
Governmental sponsored enterprise	\$ -	\$ 9,403,634

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
Treasury notes & securities	\$ -	\$ 718,133
Government sponsored enterprise	-	629,929
Corporate bonds	-	917,202
Corporate stock	-	5,118,535
Mutual funds	<u>316,700</u>	<u>-</u>
Totals	<u>\$ 316,700</u>	<u>\$ 7,383,799</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. Other than this state statute, the County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to interest rate risk:

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Governmental sponsored enterprise	<u>\$ 4,583,221</u>	<u>\$ 4,820,413</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 335,750	\$ -	\$ 382,383
Government sponsored enterprise	<u>-</u>	<u>106,010</u>	<u>523,919</u>
Totals	<u>\$ 335,750</u>	<u>\$ 106,010</u>	<u>\$ 906,302</u>

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to credit risk:

Primary Government:

Standard and Poor's Rating	Moody's Rating	Primary Government's Investments			
		Mutual Bond Funds	Corporate Bonds	Government Sponsored Enterprise	Investment Pools
AAA	Aaa	\$ -	\$ -	\$ 9,403,634	\$ -
AA	Aa	-	-	-	-
A	A	-	-	-	-
BBB	Baa	-	-	-	-
BB	Ba	-	-	-	-
B	B	-	-	-	-
CCC	Caa	-	-	-	-
Unrated	Unrated	-	-	-	-
Totals		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,403,634</u>	<u>\$ -</u>

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Sheriff's Retirement and Benefit Pension Plan Investments			
		Mutual Bond Funds	Corporate Bonds	Government Sponsored Enterprise	Investment Pools
AAA	Aaa	\$ -	\$ -	\$ -	\$ -
AA	Aa	-	109,012	-	-
A	A	-	576,158	-	-
BBB	Baa	-	147,739	-	-
BB	Ba	-	41,580	-	-
B	B	-	7,483	-	-
CCC	Caa	-	2,339	-	-
Unrated	Unrated	-	32,891	-	-
Totals		<u>\$ -</u>	<u>\$ 917,202</u>	<u>\$ -</u>	<u>\$ -</u>

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County has no exposure to investment in foreign currencies.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
Other Governmental Funds	Rainy Day	\$ 347,592
Other Governmental Funds	Other Governmental Funds	63,492
Total		\$ 411,084

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Transfer From	Transfer To	2009
Other Governmental Funds	Rainy Day	\$ 347,592
Other Governmental Funds	Other Governmental Funds	63,492
Total		\$ 411,084

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The risks of 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 (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the General Fund and Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$1,000,000 per life-time. Employee premiums are paid into the Self-Insurance fund through payroll deductions and are available to pay claims, claim reserves, and administrative costs of the program. The General Fund budgets an annual amount to pay claims. Claims are paid directly from the General Fund until the budgeted amount is depleted; all subsequent claims are paid from the Self-Insurance Fund. The amount budgeted and total claims paid from the General Fund for the year ended December 31, 2009, was \$3,551,337, subsequent claims paid from the Self-Insurance Fund totaled \$2,497,863.

Job Related Illness or Injuries to Employees

During 1993, the County joined with governmental entities in the Indiana Public Employers Plan, a public entity risk pool currently operating as a common risk management and insurance program for 527 member governmental entities. This risk pool was formed in 1990. The purpose of the risk pool is to provide a medium for the funding and administration of job related injuries for Highway employees. The County pays an annual premium to the risk pool for the job related illnesses or employee injuries coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Holding Corporations

The County has entered into capital leases with the Hendricks County Building Corporation, the Hendricks County Building Facilities Corporation, and the Hendricks County Courthouse Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related parties of the County. Lease payments during the year totaled \$2,566,288.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 15 years of service. Currently, 22 retirees meet these eligibility requirements. The County and retirees provide 67% and 33%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Pension Plans

1. Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

a. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

b. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

c. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 799,601	\$ 460,522	\$ 93,276
Interest on net pension obligation	(35,457)	148	-
Adjustment to annual required contribution	<u>40,406</u>	<u>(272)</u>	<u>-</u>
Annual pension cost	804,550	460,398	93,276
Contributions made	<u>801,093</u>	<u>472,023</u>	<u>93,276</u>
Increase (decrease) in net pension obligation	3,457	(11,625)	-
Net pension obligation, beginning of year	<u>(489,060)</u>	<u>2,119</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (485,603)</u>	<u>\$ (9,506)</u>	<u>\$ -</u>

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	4.75%	24.00%	5.00%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-07	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-07	\$ 582,714	100 %	\$ (495,996)
	06-30-08	709,433	99 %	(489,060)
	06-30-09	804,550	100 %	(485,603)
County Police Retirement Plan	12-31-07	428,435	100%	2,119
	12-31-08	460,398	100%	(9,506)
	12-31-09	*	*	*
County Police Benefit Plan	12-31-07	92,041	100%	-
	12-31-08	93,276	100%	-
	12-31-09	*	*	*

*Information not available.

HENDRICKS COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 10,454,863	\$ 10,742,450	\$ (287,587)	97%	\$ 11,280,396	(3%)
07-01-08	11,433,630	12,672,956	(1,239,326)	90%	11,845,948	(10%)
07-01-09	10,965,337	13,694,594	(2,729,257)	80%	14,087,684	(19%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 5,385,902	\$ 5,385,902	\$ -	100%	\$ 1,700,740	0%
01-01-06	6,221,670	6,221,670	-	100%	1,758,166	0%
01-01-07	7,147,751	7,147,751	-	100%	1,910,403	0%
01-01-08	7,961,536	8,794,554	(833,018)	91%	2,246,448	(37%)
01-01-09	7,697,941	9,496,227	(1,798,286)	81%	2,335,895	(77%)
01-01-10			Information Not Available			

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Motor Vehicle Highway	Local Road And Street	Accident Report	Firearm's Training	County Health	Probation	Planning Commission Advertising Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 856,313	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	193,762	-	61,070
Intergovernmental	3,073,369	934,824	-	-	69,099	-	-
Charges for services	2,601	-	15,217	70,860	-	-	-
Fines and forfeits	-	-	-	-	-	-	160
Interfund loans	-	-	-	-	-	-	-
Other	436,607	23,594	-	-	27,048	-	-
Total receipts	3,512,577	958,418	15,217	70,860	1,146,222	-	61,230
Disbursements:							
General government	-	-	-	-	-	-	322,640
Public safety	-	-	5,577	40,512	-	-	-
Highways and streets	4,567,800	920,555	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,111,557	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	443,001	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	5,010,801	920,555	5,577	40,512	1,111,557	-	322,640
Excess (deficiency) of receipts over disbursements	(1,498,224)	37,863	9,640	30,348	34,665	-	(261,410)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	119,563	-	-	12,613	746	-	-
Total other financing sources (uses)	119,563	-	-	12,613	746	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,378,661)	37,863	9,640	42,961	35,411	-	(261,410)
Cash and investment fund balance - beginning	2,623,037	479,269	13,974	52,386	174,743	9,347	667,172
Cash and investment fund balance - ending	\$ 1,244,376	\$ 517,132	\$ 23,614	\$ 95,347	\$ 210,154	\$ 9,347	\$ 405,762
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,244,376	\$ -	\$ -	\$ -	\$ -	\$ 9,347	\$ 405,762
Restricted assets:							
Cash and investments	-	517,132	23,614	95,347	210,154	-	-
Total cash and investment assets - ending	\$ 1,244,376	\$ 517,132	\$ 23,614	\$ 95,347	\$ 210,154	\$ 9,347	\$ 405,762
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	23,614	95,347	-	-	-
Highways and streets	-	517,132	-	-	-	-	-
Health and welfare	-	-	-	-	210,154	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,244,376	-	-	-	-	9,347	405,762
Total cash and investment fund balance - ending	\$ 1,244,376	\$ 517,132	\$ 23,614	\$ 95,347	\$ 210,154	\$ 9,347	\$ 405,762

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Animal Shelter Adoption Fees	Landfill Remediation	Sexual Behavior Treatment	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Emergency Telephone System
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	42,158	-	-	-	-
Charges for services	22,161	-	-	-	-	-	342,312
Fines and forfeits	-	-	-	6,286	33,069	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	77,423	-	-	-	12,101	1,353,337
Total receipts	22,161	77,423	42,158	6,286	33,069	12,101	1,695,649
Disbursements:							
General government	-	-	47,500	-	8,942	1,573	-
Public safety	35,583	-	-	805	-	-	1,083,101
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	44,242	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	35,583	44,242	47,500	805	8,942	1,573	1,083,101
Excess (deficiency) of receipts over disbursements	(13,422)	33,181	(5,342)	5,481	24,127	10,528	612,548
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	66	-
Total other financing sources (uses)	-	-	-	-	-	66	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,422)	33,181	(5,342)	5,481	24,127	10,594	612,548
Cash and investment fund balance - beginning	27,581	(33,606)	5,342	12,039	52,678	3,338	1,441,093
Cash and investment fund balance - ending	<u>\$ 14,159</u>	<u>\$ (425)</u>	<u>\$ -</u>	<u>\$ 17,520</u>	<u>\$ 76,805</u>	<u>\$ 13,932</u>	<u>\$ 2,053,641</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 14,159	\$ (425)	\$ -	\$ 17,520	\$ -	\$ 13,932	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	76,805	-	2,053,641
Total cash and investment assets - ending	\$ 14,159	\$ (425)	\$ -	\$ 17,520	\$ 76,805	\$ 13,932	\$ 2,053,641
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 76,805	\$ -	\$ -
Public safety	-	-	-	-	-	-	2,053,641
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	14,159	(425)	-	17,520	-	13,932	-
Total cash and investment fund balance - ending	\$ 14,159	\$ (425)	\$ -	\$ 17,520	\$ 76,805	\$ 13,932	\$ 2,053,641

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	Data Processing	Convention And Tourism	Prosecutor Title IV-D #1	Extradition
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,367,953	\$ -	\$ -
Special assessments	-	2,098,587	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	5,028	-	-	28,453	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	111,426	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	8,962	-	1,000	-	-	-
Total receipts	111,426	2,107,549	5,028	1,000	1,367,953	28,453	-
Disbursements:							
General government	-	1,062,994	-	-	-	-	-
Public safety	94,479	-	14,319	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,149	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,897,900	-	-
Interfund loans	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	94,479	1,062,994	14,319	-	1,897,900	4,149	-
Excess (deficiency) of receipts over disbursements	16,947	1,044,555	(9,291)	1,000	(529,947)	24,304	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	920	-	-	-	-	-	-
Total other financing sources (uses)	920	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,867	1,044,555	(9,291)	1,000	(529,947)	24,304	-
Cash and investment fund balance - beginning	131,804	2,014,387	39,775	2,580	898,517	84,819	6,048
Cash and investment fund balance - ending	\$ 149,671	\$ 3,058,942	\$ 30,484	\$ 3,580	\$ 368,570	\$ 109,123	\$ 6,048
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 3,058,942	\$ 30,484	\$ 3,580	\$ 368,570	\$ 109,123	\$ 6,048
Restricted assets:							
Cash and investments	149,671	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 149,671	\$ 3,058,942	\$ 30,484	\$ 3,580	\$ 368,570	\$ 109,123	\$ 6,048
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	149,671	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	3,058,942	30,484	3,580	368,570	109,123	6,048
Total cash and investment fund balance - ending	\$ 149,671	\$ 3,058,942	\$ 30,484	\$ 3,580	\$ 368,570	\$ 109,123	\$ 6,048

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Probation Services	Adult Probation Services	Probation Users Fees	Recorder's Records Perpetuation	County User Fee	Family And Children	Community Corrections Home Detention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,380	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	262,681	-	-	-
Fines and forfeits	57,004	49,765	342,676	-	103,791	62	-
Interfund loans	-	-	-	-	-	-	-
Other	2,018	-	51,720	-	-	-	197,260
Total receipts	59,022	49,765	394,396	262,681	103,791	274,442	197,260
Disbursements:							
General government	-	-	-	116,909	110,225	-	-
Public safety	16,008	52,643	365,009	-	-	-	220,922
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	165,477	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	4,066	-	11,707	-	-	-	25,376
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	20,074	52,643	376,716	116,909	110,225	165,477	246,298
Excess (deficiency) of receipts over disbursements	38,948	(2,878)	17,680	145,772	(6,434)	108,965	(49,038)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(411,084)	-
Other receipts	200	-	-	-	-	48,216	1,000
Total other financing sources (uses)	200	-	-	-	-	(362,868)	1,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	39,148	(2,878)	17,680	145,772	(6,434)	(253,903)	(48,038)
Cash and investment fund balance - beginning	17,701	37,255	520,341	869,385	182,979	288,327	146,733
Cash and investment fund balance - ending	\$ 56,849	\$ 34,377	\$ 538,021	\$ 1,015,157	\$ 176,545	\$ 34,424	\$ 98,695
Cash and Investment Assets - Ending							
Cash and investments	\$ 56,849	\$ 34,377	\$ 538,021	\$ -	\$ 176,545	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	1,015,157	-	34,424	98,695
Total cash and investment assets - ending	\$ 56,849	\$ 34,377	\$ 538,021	\$ 1,015,157	\$ 176,545	\$ 34,424	\$ 98,695
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 1,015,157	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	98,695
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	34,424	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	56,849	34,377	538,021	-	176,545	-	-
Total cash and investment fund balance - ending	\$ 56,849	\$ 34,377	\$ 538,021	\$ 1,015,157	\$ 176,545	\$ 34,424	\$ 98,695

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Pretrial Diversions	Guardian Ad-Litem Court	Supplemental Public Defender Service	Clerk Title IV-D Incentive	Sheriff's Equitable Sharing	Surveyor's Corner Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	20,248	-	-
Charges for services	-	-	-	-	-	27,080
Fines and forfeits	96	991	61,228	-	-	-
Interfund loans	-	-	-	-	-	-
Other	131,284	-	-	-	7,907	159
Total receipts	131,380	991	61,228	20,248	7,907	27,239
Disbursements:						
General government	-	650	-	-	-	21,341
Public safety	111,537	-	33,003	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	7,766	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	9,000	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	120,537	650	33,003	7,766	-	21,341
Excess (deficiency) of receipts over disbursements	10,843	341	28,225	12,482	7,907	5,898
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	719	-	-	-	-	253
Total other financing sources (uses)	719	-	-	-	-	253
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,562	341	28,225	12,482	7,907	6,151
Cash and investment fund balance - beginning	66,695	1,244	81,565	76,328	-	23,245
Cash and investment fund balance - ending	<u>\$ 78,257</u>	<u>\$ 1,585</u>	<u>\$ 109,790</u>	<u>\$ 88,810</u>	<u>\$ 7,907</u>	<u>\$ 29,396</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 109,790	\$ 88,810	\$ 7,907	\$ -
Restricted assets:						
Cash and investments	78,257	1,585	-	-	-	29,396
Total cash and investment assets - ending	<u>\$ 78,257</u>	<u>\$ 1,585</u>	<u>\$ 109,790</u>	<u>\$ 88,810</u>	<u>\$ 7,907</u>	<u>\$ 29,396</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 1,585	\$ -	\$ -	\$ -	\$ 29,396
Public safety	78,257	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	109,790	88,810	7,907	-
Total cash and investment fund balance - ending	<u>\$ 78,257</u>	<u>\$ 1,585</u>	<u>\$ 109,790</u>	<u>\$ 88,810</u>	<u>\$ 7,907</u>	<u>\$ 29,396</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Auditors Plat Book Perpetuation	Sheriff's Continuing Education	Jury Pay	Park Donation Hunt Palmer	County Home Donations	Sheriff Juvenile Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	34,214	-	-	-	-	-
Fines and forfeits	-	-	24,219	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	1,221	698	663
Total receipts	34,214	-	24,219	1,221	698	663
Disbursements:						
General government	59,690	-	371	-	1,021	-
Public safety	-	26	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	1,092	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	59,690	26	371	1,092	1,021	-
Excess (deficiency) of receipts over disbursements	(25,476)	(26)	23,848	129	(323)	663
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(25,476)	(26)	23,848	129	(323)	663
Cash and investment fund balance - beginning	85,851	26	236,563	-	1,483	2,698
Cash and investment fund balance - ending	<u>\$ 60,375</u>	<u>\$ -</u>	<u>\$ 260,411</u>	<u>\$ 129</u>	<u>\$ 1,160</u>	<u>\$ 3,361</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 60,375	\$ -	\$ -	\$ 129	\$ 1,160	\$ 3,361
Restricted assets:						
Cash and investments	-	-	260,411	-	-	-
Total cash and investment assets - ending	<u>\$ 60,375</u>	<u>\$ -</u>	<u>\$ 260,411</u>	<u>\$ 129</u>	<u>\$ 1,160</u>	<u>\$ 3,361</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 260,411	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	60,375	-	-	129	1,160	3,361
Total cash and investment fund balance - ending	<u>\$ 60,375</u>	<u>\$ -</u>	<u>\$ 260,411</u>	<u>\$ 129</u>	<u>\$ 1,160</u>	<u>\$ 3,361</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Citizen Corp Donations	Operation Pullover	Coaliton Against Family Abuse	DUI Task Force Grant	Healthy Families	Local Health Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	25,000	22,672	50,000
Charges for services	-	-	-	-	358,962	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	7,444	-
Total receipts	-	-	-	25,000	389,078	50,000
Disbursements:						
General government	-	-	270	19,159	694,543	44,925
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	270	19,159	694,543	44,925
Excess (deficiency) of receipts over disbursements	-	-	(270)	5,841	(305,465)	5,075
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	327,033	-
Total other financing sources (uses)	-	-	-	-	327,033	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(270)	5,841	21,568	5,075
Cash and investment fund balance - beginning	17	12	749	435	132,099	74,388
Cash and investment fund balance - ending	<u>\$ 17</u>	<u>\$ 12</u>	<u>\$ 479</u>	<u>\$ 6,276</u>	<u>\$ 153,667</u>	<u>\$ 79,463</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 17	\$ 12	\$ 479	\$ 6,276	\$ 153,667	\$ 79,463
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 17</u>	<u>\$ 12</u>	<u>\$ 479</u>	<u>\$ 6,276</u>	<u>\$ 153,667</u>	<u>\$ 79,463</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	17	12	479	6,276	153,667	79,463
Total cash and investment fund balance - ending	<u>\$ 17</u>	<u>\$ 12</u>	<u>\$ 479</u>	<u>\$ 6,276</u>	<u>\$ 153,667</u>	<u>\$ 79,463</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Westpoint Reimbursement	Nonreverting Special	Inmate Medical	County Sales Disclosure Fees	Special Projects - Project Attend	Sheriff's K-9
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	16,480	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	9,000	8,209
Total receipts	-	-	-	16,480	9,000	8,209
Disbursements:						
General government	-	-	-	12,569	8,750	-
Public safety	-	-	39,776	-	-	14,388
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	39,776	12,569	8,750	14,388
Excess (deficiency) of receipts over disbursements	-	-	(39,776)	3,911	250	(6,179)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	356,259	-	4,719	-	-	-
Total other financing sources (uses)	356,259	-	4,719	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	356,259	-	(35,057)	3,911	250	(6,179)
Cash and investment fund balance - beginning	-	4,172	37,385	60,975	8,750	8,784
Cash and investment fund balance - ending	<u>\$ 356,259</u>	<u>\$ 4,172</u>	<u>\$ 2,328</u>	<u>\$ 64,886</u>	<u>\$ 9,000</u>	<u>\$ 2,605</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 356,259	\$ 4,172	\$ 2,328	\$ 64,886	\$ 9,000	\$ 2,605
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 356,259</u>	<u>\$ 4,172</u>	<u>\$ 2,328</u>	<u>\$ 64,886</u>	<u>\$ 9,000</u>	<u>\$ 2,605</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	356,259	4,172	2,328	64,886	9,000	2,605
Total cash and investment fund balance - ending	<u>\$ 356,259</u>	<u>\$ 4,172</u>	<u>\$ 2,328</u>	<u>\$ 64,886</u>	<u>\$ 9,000</u>	<u>\$ 2,605</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Law Enforcement	Work Release	State Welfare Excise Tax Allocation	Child Abuse Treatment	Seat Belt Enforcement	Drug Task Force
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,918,008	-	22,000	36,829
Charges for services	-	-	-	-	-	-
Fines and forfeits	68,509	156,794	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	140,333	22,426	-	-	15	-
Total receipts	<u>208,842</u>	<u>179,220</u>	<u>4,918,008</u>	<u>-</u>	<u>22,015</u>	<u>36,829</u>
Disbursements:						
General government	-	-	-	1	22,259	35,011
Public safety	145,668	348,476	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	4,917,968	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	19,651	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>145,668</u>	<u>368,127</u>	<u>4,917,968</u>	<u>1</u>	<u>22,259</u>	<u>35,011</u>
Excess (deficiency) of receipts over disbursements	<u>63,174</u>	<u>(188,907)</u>	<u>40</u>	<u>(1)</u>	<u>(244)</u>	<u>1,818</u>
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	9,130	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>9,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>63,174</u>	<u>(179,777)</u>	<u>40</u>	<u>(1)</u>	<u>(244)</u>	<u>1,818</u>
Cash and investment fund balance - beginning	<u>28,541</u>	<u>282,406</u>	<u>-</u>	<u>1</u>	<u>244</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 91,715</u>	<u>\$ 102,629</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,818</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 91,715	\$ 102,629	\$ 40	\$ -	\$ -	\$ 1,818
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 91,715</u>	<u>\$ 102,629</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,818</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>91,715</u>	<u>102,629</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>1,818</u>
Total cash and investment fund balance - ending	<u>\$ 91,715</u>	<u>\$ 102,629</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,818</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Cumulative Reassessment	County Corrections	Clearing Performance Deposits	County Road 100N Project	DARE	Plating and Aerials Engineers Copy Fees
Receipts:						
Taxes	\$ 339,818	\$ -	\$ -	\$ 959,742	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	27,517	-	-	-	-	-
Charges for services	-	57,117	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	538	-	248,011	3,865	737	1,172
Total receipts	367,873	57,117	248,011	963,607	737	1,172
Disbursements:						
General government	596,981	-	630,404	-	-	641
Public safety	-	147,890	-	-	1,761	-
Highways and streets	-	-	-	649,986	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	596,981	147,890	630,404	649,986	1,761	641
Excess (deficiency) of receipts over disbursements	(229,108)	(90,773)	(382,393)	313,621	(1,024)	531
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	356,259	-	-	-
Total other financing sources (uses)	-	-	356,259	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(229,108)	(90,773)	(26,134)	313,621	(1,024)	531
Cash and investment fund balance - beginning	711,748	124,993	164,934	375,364	20,755	8,832
Cash and investment fund balance - ending	\$ 482,640	\$ 34,220	\$ 138,800	\$ 688,985	\$ 19,731	\$ 9,363
Cash and Investment Assets - Ending						
Cash and investments	\$ 482,640	\$ 34,220	\$ 138,800	\$ 688,985	\$ 19,731	\$ 9,363
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 482,640	\$ 34,220	\$ 138,800	\$ 688,985	\$ 19,731	\$ 9,363
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	482,640	34,220	138,800	688,985	19,731	9,363
Total cash and investment fund balance - ending	\$ 482,640	\$ 34,220	\$ 138,800	\$ 688,985	\$ 19,731	\$ 9,363

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Settlement	Soil And Water Grant	Juvenile Incentive Block Grant	Tout School Creek Addition	Health Grant - Child Health and Other Services	STOP Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	26,957	-
Intergovernmental	45,159	-	-	-	-	13,588
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	500	5,000	-	-	-	-
Total receipts	45,659	5,000	-	-	26,957	13,588
Disbursements:						
General government	-	5,000	-	-	-	18,594
Public safety	-	-	4,965	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	61,733	-	-	-	22,068	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	61,733	5,000	4,965	-	22,068	18,594
Excess (deficiency) of receipts over disbursements	(16,074)	-	(4,965)	-	4,889	(5,006)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,074)	-	(4,965)	-	4,889	(5,006)
Cash and investment fund balance - beginning	239,978	822	4,965	2,000	40,623	(4,394)
Cash and investment fund balance - ending	<u>\$ 223,904</u>	<u>\$ 822</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 45,512</u>	<u>\$ (9,400)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 223,904	\$ 822	\$ -	\$ 2,000	\$ 45,512	\$ (9,400)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 223,904</u>	<u>\$ 822</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 45,512</u>	<u>\$ (9,400)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	223,904	822	-	2,000	45,512	(9,400)
Total cash and investment fund balance - ending	<u>\$ 223,904</u>	<u>\$ 822</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 45,512</u>	<u>\$ (9,400)</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	STOP Grant #2	B & O Trail Association	STOP Grant #3	Victim's Assistance	Health BT Prep Medical Reserve Corp	Victim's Assistance #2
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,565,555	-	74,905	26,788	-
Charges for services	-	-	-	-	25,747	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	1,565,555	-	74,905	52,535	-
Disbursements:						
General government	1,896	1,565,555	-	91,384	52,134	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,896	1,565,555	-	91,384	52,134	-
Excess (deficiency) of receipts over disbursements	(1,896)	-	-	(16,479)	401	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,896)	-	-	(16,479)	401	-
Cash and investment fund balance - beginning	1,896	-	(2,358)	(10,953)	21,180	(1,206)
Cash and investment fund balance - ending	\$ -	\$ -	\$ (2,358)	\$ (27,432)	\$ 21,581	\$ (1,206)
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ (2,358)	\$ (27,432)	\$ 21,581	\$ (1,206)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ (2,358)	\$ (27,432)	\$ 21,581	\$ (1,206)
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(2,358)	(27,432)	21,581	(1,206)
Total cash and investment fund balance - ending	\$ -	\$ -	\$ (2,358)	\$ (27,432)	\$ 21,581	\$ (1,206)

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Victim's Assistance #3	Victim's Assistance #4	Interact	Interact #2	Interact #3	Breaking Free Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
General government	-	1,389	578	564	83	1
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	1,389	578	564	83	1
Excess (deficiency) of receipts over disbursements	-	(1,389)	(578)	(564)	(83)	(1)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,389)	(578)	(564)	(83)	(1)
Cash and investment fund balance - beginning	(189)	1,389	578	564	83	1
Cash and investment fund balance - ending	<u>(189)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (189)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (189)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(189)	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (189)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Interpreter Grant Supreme Court	IVAN Referral Grant	Bulletproof Vest Program	SCAAP Recovery Act JAG	Identification Security Protection	Children's Treatment Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,672
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,500	-	-	38,046	-	-
Charges for services	-	-	-	-	64,118	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	6,500	-	-	38,046	64,118	5,672
Disbursements:						
General government	4,757	31	-	38,045	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	20,568
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	4,757	31	-	38,045	-	20,568
Excess (deficiency) of receipts over disbursements	1,743	(31)	-	1	64,118	(14,896)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	63,492
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	63,492
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,743	(31)	-	1	64,118	48,596
Cash and investment fund balance - beginning	4,447	31	1,956	19,465	186,826	(48,596)
Cash and investment fund balance - ending	<u>\$ 6,190</u>	<u>\$ -</u>	<u>\$ 1,956</u>	<u>\$ 19,466</u>	<u>\$ 250,944</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 6,190	\$ -	\$ 1,956	\$ 19,466	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	250,944	-
Total cash and investment assets - ending	<u>\$ 6,190</u>	<u>\$ -</u>	<u>\$ 1,956</u>	<u>\$ 19,466</u>	<u>\$ 250,944</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	250,944	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	6,190	-	1,956	19,466	-	-
Total cash and investment fund balance - ending	<u>\$ 6,190</u>	<u>\$ -</u>	<u>\$ 1,956</u>	<u>\$ 19,466</u>	<u>\$ 250,944</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Planning Commission Ordinance Fees	Food and Beverage Tax	Prosecutor Title IV-D #2	Circuit Court Probation User Fee Administrative	Link Hendricks County	Citizens Corp Council
Receipts:						
Taxes	\$ -	\$ 1,134,774	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	450,897	-
Charges for services	-	-	565	-	142,450	-
Fines and forfeits	-	-	-	42,029	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	630	1,162	-	-
Total receipts	-	1,134,774	1,195	43,191	593,347	-
Disbursements:						
General government	-	-	-	-	596,947	-
Public safety	-	-	-	49,599	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	5,338	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	5,338	-	49,599	596,947	-
Excess (deficiency) of receipts over disbursements	-	1,129,436	1,195	(6,408)	(3,600)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	3,600	-
Total other financing sources (uses)	-	-	-	-	3,600	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,129,436	1,195	(6,408)	-	-
Cash and investment fund balance - beginning	7,418	2,658,209	1,510	31,936	-	1,911
Cash and investment fund balance - ending	<u>\$ 7,418</u>	<u>\$ 3,787,645</u>	<u>\$ 2,705</u>	<u>\$ 25,528</u>	<u>\$ -</u>	<u>\$ 1,911</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 7,418	\$ 3,787,645	\$ 2,705	\$ 25,528	\$ -	\$ 1,911
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 7,418</u>	<u>\$ 3,787,645</u>	<u>\$ 2,705</u>	<u>\$ 25,528</u>	<u>\$ -</u>	<u>\$ 1,911</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	7,418	3,787,645	2,705	25,528	-	1,911
Total cash and investment fund balance - ending	<u>\$ 7,418</u>	<u>\$ 3,787,645</u>	<u>\$ 2,705</u>	<u>\$ 25,528</u>	<u>\$ -</u>	<u>\$ 1,911</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	CERT Subgrant	Redevelopment Commission	Building Commission	Juvenile Sex Offender	Public Health Preparedness H1N1	EECBG Block Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	140,160	546,900
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	144,487	-	-	-	-
	<u>-</u>	<u>144,487</u>	<u>-</u>	<u>-</u>	<u>140,160</u>	<u>546,900</u>
Total receipts	-	144,487	-	-	140,160	546,900
Disbursements:						
General government	-	-	-	-	68,801	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	17,632	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	-	17,632	-	-	68,801	-
Excess (deficiency) of receipts over disbursements	-	126,855	-	-	71,359	546,900
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	126,855	-	-	71,359	546,900
Cash and investment fund balance - beginning	923	171,737	3,899	(2,075)	-	-
Cash and investment fund balance - ending	<u>\$ 923</u>	<u>\$ 298,592</u>	<u>\$ 3,899</u>	<u>\$ (2,075)</u>	<u>\$ 71,359</u>	<u>\$ 546,900</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 923	\$ 298,592	\$ 3,899	\$ (2,075)	\$ 71,359	\$ 546,900
Restricted assets:						
Cash and investments	-	-	-	-	-	-
	<u>\$ 923</u>	<u>\$ 298,592</u>	<u>\$ 3,899</u>	<u>\$ (2,075)</u>	<u>\$ 71,359</u>	<u>\$ 546,900</u>
Total cash and investment assets - ending	<u>\$ 923</u>	<u>\$ 298,592</u>	<u>\$ 3,899</u>	<u>\$ (2,075)</u>	<u>\$ 71,359</u>	<u>\$ 546,900</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	923	298,592	3,899	(2,075)	71,359	546,900
Total cash and investment fund balance - ending	<u>\$ 923</u>	<u>\$ 298,592</u>	<u>\$ 3,899</u>	<u>\$ (2,075)</u>	<u>\$ 71,359</u>	<u>\$ 546,900</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Work Release Checking	Sheriff Commissary	Partnership For Water Quality	Special Revenue - Insolvent Tax Collection Fees	Juvenile Incarceration Debt Due State	Administration Building Lease
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 443,167	\$ 743,744
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	28,740	64,207
Charges for services	154,610	147,976	-	214,450	-	-
Fines and forfeits	-	-	42,213	74,574	-	-
Interfund loans	-	-	-	-	133,000	392,500
Other	-	-	-	208	-	72,850
Total receipts	154,610	147,976	42,213	289,232	604,907	1,273,301
Disbursements:						
General government	156,965	136,478	-	138,570	418,056	798,243
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	405,697	785,000
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	156,965	136,478	-	138,570	823,753	1,583,243
Excess (deficiency) of receipts over disbursements	(2,355)	11,498	42,213	150,662	(218,846)	(309,942)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,355)	11,498	42,213	150,662	(218,846)	(309,942)
Cash and investment fund balance - beginning	11,290	4,254	-	22,181	533,570	356,544
Cash and investment fund balance - ending	<u>\$ 8,935</u>	<u>\$ 15,752</u>	<u>\$ 42,213</u>	<u>\$ 172,843</u>	<u>\$ 314,724</u>	<u>\$ 46,602</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 8,935	\$ 15,752	\$ 42,213	\$ 172,843	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	314,724	46,602
Total cash and investment assets - ending	\$ 8,935	\$ 15,752	\$ 42,213	\$ 172,843	\$ 314,724	\$ 46,602
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	314,724	46,602
Capital outlay	-	-	-	-	-	-
Unrestricted	8,935	15,752	42,213	172,843	-	-
Total cash and investment fund balance - ending	\$ 8,935	\$ 15,752	\$ 42,213	\$ 172,843	\$ 314,724	\$ 46,602

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jail Building Lease	Fairgrounds Lease	Park Nonreverting Capital	New Animal Shelter Donations	Westpoint Business Park Construction	General Drain Improvement
Receipts:						
Taxes	\$ 265,406	\$ 1,452,478	\$ -	\$ -	\$ -	\$ 342,654
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	21,404	129,636	-	-	-	27,517
Charges for services	-	-	-	-	-	37,774
Fines and forfeits	-	-	-	-	-	169
Interfund loans	-	768,000	-	-	-	-
Other	-	-	200,000	-	1,355,453	168,625
Total receipts	286,810	2,350,114	200,000	-	1,355,453	576,739
Disbursements:						
General government	-	1,539,500	-	8,944	8,951,737	302,706
Public safety	250,033	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	1,532,000	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	801,030	-	-	-
Total disbursements	250,033	3,071,500	801,030	8,944	8,951,737	302,706
Excess (deficiency) of receipts over disbursements	36,777	(721,386)	(601,030)	(8,944)	(7,596,284)	274,033
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	6,930,036	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	9,483	-	-	-	49,254	691
Total other financing sources (uses)	9,483	-	-	-	6,979,290	691
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	46,260	(721,386)	(601,030)	(8,944)	(616,994)	274,724
Cash and investment fund balance - beginning	217,823	1,097,477	650,000	130,115	2,130,037	2,870,459
Cash and investment fund balance - ending	\$ 264,083	\$ 376,091	\$ 48,970	\$ 121,171	\$ 1,513,043	\$ 3,145,183
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	264,083	376,091	48,970	121,171	1,513,043	3,145,183
Total cash and investment assets - ending	\$ 264,083	\$ 376,091	\$ 48,970	\$ 121,171	\$ 1,513,043	\$ 3,145,183
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	264,083	376,091	-	-	-	-
Capital outlay	-	-	48,970	121,171	1,513,043	3,145,183
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 264,083	\$ 376,091	\$ 48,970	\$ 121,171	\$ 1,513,043	\$ 3,145,183

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Wheel Tax Nonreverting Capital Projects	Capital Improvements	Work Release Construction	Administration Building Remodeling Construction	Pittsboro Redevelopment TIF	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 393,500	\$ 8,579,601
Special assessments	-	-	-	-	-	2,098,587
Licenses and permits	-	-	-	-	-	281,789
Intergovernmental	-	-	-	-	-	12,455,207
Charges for services	-	-	-	-	-	1,997,375
Fines and forfeits	-	-	-	-	-	1,175,061
Interfund loans	-	-	-	-	-	1,293,500
Other	-	177,656	1,084	49,120	-	4,951,527
Total receipts	-	177,656	1,084	49,120	393,500	32,832,647
Disbursements:						
General government	216,176	203,878	-	-	-	19,136,381
Public safety	-	-	-	-	-	3,076,080
Highways and streets	-	-	-	-	-	6,138,341
Sanitation	-	-	-	-	-	44,242
Health and welfare	-	-	-	-	-	6,311,286
Economic development	-	-	-	-	-	17,632
Culture and recreation	-	-	-	-	-	1,898,992
Interfund loans	-	-	-	-	393,500	3,116,197
Capital outlay:						
General government	-	-	42,277	688,905	-	736,520
Public safety	-	-	-	-	-	69,800
Highways and streets	-	-	-	-	-	443,001
Culture and recreation	-	-	-	-	-	801,030
Total disbursements	216,176	203,878	42,277	688,905	393,500	41,789,502
Excess (deficiency) of receipts over disbursements	(216,176)	(26,222)	(41,193)	(639,785)	-	(8,956,855)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	6,930,036
Transfers in	-	-	-	-	-	63,492
Transfers out	-	-	-	-	-	(411,084)
Other receipts	411,041	-	-	-	-	1,711,765
Total other financing sources (uses)	411,041	-	-	-	-	8,294,209
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	194,865	(26,222)	(41,193)	(639,785)	-	(662,646)
Cash and investment fund balance - beginning	353,811	242,753	1,100,746	1,106,320	-	27,552,282
Cash and investment fund balance - ending	\$ 548,676	\$ 216,531	\$ 1,059,553	\$ 466,535	\$ -	\$ 26,889,636
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 1,059,553	\$ 466,535	\$ -	\$ 15,399,329
Restricted assets:						
Cash and investments	548,676	216,531	-	-	-	11,490,307
Total cash and investment assets - ending	\$ 548,676	\$ 216,531	\$ 1,059,553	\$ 466,535	\$ -	\$ 26,889,636
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,383,354
Public safety	-	-	-	-	-	2,750,169
Highways and streets	-	-	-	-	-	517,132
Health and welfare	-	-	-	-	-	244,578
Debt service	-	-	-	-	-	1,001,500
Capital outlay	548,676	216,531	-	-	-	5,593,574
Unrestricted	-	-	1,059,553	466,535	-	15,399,329
Total cash and investment fund balance - ending	\$ 548,676	\$ 216,531	\$ 1,059,553	\$ 466,535	\$ -	\$ 26,889,636

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Adoption Medical History	City and Town Court Cost	Coroner's Education	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Additions:						
Agency fund additions	\$ -	\$ 26,957	\$ 10,985	\$ -	\$ -	\$ 1,470,825
Deductions:						
Agency fund deductions	38,323	26,291	10,876	115,185	-	986,347
Excess (deficiency) of total additions over total deductions	(38,323)	666	109	(115,185)	-	484,478
Cash and investment fund balance - beginning	38,323	26,291	716	166,442	2,339	1,215,577
Cash and investment fund balance - ending	\$ -	\$ 26,957	\$ 825	\$ 51,257	\$ 2,339	\$ 1,700,055

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Delinquent Property Tax to State	State Fair Board Tax	State Fines and Forfeitures	State Sales Disclosure Fee	State Forestry Tax	Delinquent Sewage Collections
Additions:						
Agency fund additions	\$ 12,855	\$ 26,340	\$ 172,827	\$ 16,480	\$ 52,679	\$ 49,253
Deductions:						
Agency fund deductions	12,855	26,340	23,088	16,130	52,679	49,253
Excess (deficiency) of total additions over total deductions	-	-	149,739	350	-	-
Cash and investment fund balance - beginning	-	-	4,657	1,465	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 154,396	\$ 1,815	\$ -	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Overweight Vehicle Fines	County Fees	Controlled Substance Excise - Sheriff	Infraction Judgment	Inheritance Tax	CEDIT Tax Distributions - Homestead Credit
Additions:						
Agency fund additions	\$ 14,049	\$ 19,163	\$ -	\$ 391,410	\$ 1,617,471	\$ 5,024,100
Deductions:						
Agency fund deductions	30,734	20,021	-	408,466	1,913,543	4,931,666
Excess (deficiency) of total additions over total deductions	(16,685)	(858)	-	(17,056)	(296,072)	92,434
Cash and investment fund balance - beginning	16,685	33,410	16	40,747	990,624	108,771
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 32,552</u>	<u>\$ 16</u>	<u>\$ 23,691</u>	<u>\$ 694,552</u>	<u>\$ 201,205</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Surplus PTRC and Homestead Credit	Treasurer's After Settlement Collections	Payroll	Payroll Withholdings	Special Death Benefits	Educational Plate Fees
Additions:						
Agency fund additions	\$ 1,101,414	\$ 3,371,159	\$ 12,630,128	\$ 5,041,107	\$ 7,490	\$ 5,119
Deductions:						
Agency fund deductions	<u>1,101,414</u>	<u>16,773,127</u>	<u>12,630,128</u>	<u>5,034,110</u>	<u>7,366</u>	<u>4,763</u>
Excess (deficiency) of total additions over total deductions	-	(13,401,968)	-	6,997	124	356
Cash and investment fund balance - beginning	<u>-</u>	<u>15,181,440</u>	<u>-</u>	<u>13,684</u>	<u>457</u>	<u>226</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,779,472</u>	<u>\$ -</u>	<u>\$ 20,681</u>	<u>\$ 581</u>	<u>\$ 582</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Campaign Finance Enforcement	Sheriff's Charitable Donations - Agency	Victim Impact Program	Wheel and Surtax County Portion	Escrow Trust - Agency Exit 59	Convention and Tourism Agency - Innkeepers Tax
Additions:						
Agency fund additions	\$ 75	\$ -	\$ 20,947	\$ 1,908,657	\$ -	\$ 270,505
Deductions:						
Agency fund deductions	-	3,642	16,635	1,047,799	-	355,313
Excess (deficiency) of total additions over total deductions	75	(3,642)	4,312	860,858	-	(84,808)
Cash and investment fund balance - beginning	100	5,280	52,061	2,760,389	102,685	110,820
Cash and investment fund balance - ending	<u>\$ 175</u>	<u>\$ 1,638</u>	<u>\$ 56,373</u>	<u>\$ 3,621,247</u>	<u>\$ 102,685</u>	<u>\$ 26,012</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Mortgage Fees State Share	Child Restraint Violations	Interstate Compact Fee	Riverboat Tax Distributions	Children with Special Healthcare Needs State Agency	Health Care For the Indigent State Agency
Additions:						
Agency fund additions	\$ 21,713	\$ 701	\$ 1,275	\$ 651,418	\$ 26,340	\$ 59,264
Deductions:						
Agency fund deductions	21,278	876	1,125	651,418	26,340	59,264
Excess (deficiency) of total additions over total deductions	435	(175)	150	-	-	-
Cash and investment fund balance - beginning	965	175	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Medical Assistance to Wards State Agency	Homestead Credit Rebate	Tax Distributions	Animal Shelter	Flexible Spending Checking	Prosecutor
Additions:						
Agency fund additions	\$ 19,755	\$ 4,531,123	\$ 272,992,448	\$ 36,784	\$ 161,117	\$ 89,671
Deductions:						
Agency fund deductions	19,755	4,537,907	273,093,629	40,512	134,810	97,541
Excess (deficiency) of total additions over total deductions	-	(6,784)	(101,181)	(3,728)	26,307	(7,870)
Cash and investment fund balance - beginning	-	7,447	153,096	6,596	107,022	22,142
Cash and investment fund balance - ending	\$ -	\$ 663	\$ 51,915	\$ 2,868	\$ 133,329	\$ 14,272

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Recorder	Health	Healthy Families Checking	Clerk	Superior Probation
Additions:					
Agency fund additions	<u>\$ 877,664</u>	<u>\$ 224,163</u>	<u>\$ 388,774</u>	<u>\$ 12,885,770</u>	<u>\$ 228,512</u>
Deductions:					
Agency fund deductions	<u>849,490</u>	<u>231,921</u>	<u>334,105</u>	<u>13,702,191</u>	<u>212,091</u>
Excess (deficiency) of total additions over total deductions	28,174	(7,758)	54,669	(816,421)	16,421
Cash and investment fund balance - beginning	<u>51,754</u>	<u>16,607</u>	<u>22,801</u>	<u>2,174,012</u>	<u>-</u>
Cash and investment fund balance - ending	<u><u>\$ 79,928</u></u>	<u><u>\$ 8,849</u></u>	<u><u>\$ 77,470</u></u>	<u><u>\$ 1,357,591</u></u>	<u><u>\$ 16,421</u></u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Home	Sheriff's Inmate Trust	Sheriff	Planning	Totals
Additions:					
Agency fund additions	<u>\$ 12,751</u>	<u>\$ 400,343</u>	<u>\$ 4,888,056</u>	<u>\$ 415,642</u>	<u>\$ 332,175,279</u>
Deductions:					
Agency fund deductions	<u>11,374</u>	<u>404,524</u>	<u>4,888,029</u>	<u>431,294</u>	<u>345,385,568</u>
Excess (deficiency) of total additions over total deductions	1,377	(4,181)	27	(15,652)	(13,210,289)
Cash and investment fund balance - beginning	<u>3,560</u>	<u>80,834</u>	<u>(27)</u>	<u>42,703</u>	<u>23,562,892</u>
Cash and investment fund balance - ending	<u>\$ 4,937</u>	<u>\$ 76,653</u>	<u>\$ -</u>	<u>\$ 27,051</u>	<u>\$ 10,352,603</u>

HENDRICKS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 887,763
Infrastructure	50,213,746
Buildings	29,509,029
Improvements other than buildings	613,738
Machinery and equipment	<u>8,384,044</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 89,608,320</u>

HENDRICKS COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Redevelopment Authority Lease	\$ 12,969,502	\$ 1,482,000
Administration Building Lease	4,100,000	785,000
Fairground Lease	17,685,000	1,534,000
E911 SBC	1,068,419	224,566
E911 Chase	5,723,802	858,535
Navistar Equipment Lease 2007	337,591	180,992
Navistar Equipment Lease 2008	254,111	92,753
Key Government Finance 2009	315,502	89,492
CitiCapital Commercial	15,142	8,058
Notes and loans payable:		
Loan between funds - Juvenile Incarceration Debt Due State	102,697	102,697
BAN Redevelopment - Westpoint TIF	1,200,000	-
Bonds payable:		
General obligation bonds:		
Work Release Center	5,845,000	416,456
Revenue bonds:		
Transportation 2003	3,930,000	355,903
Transportation 2009	7,000,000	467,162
Westpoint TIF	3,910,000	234,600
Total governmental activities debt	<u>\$ 64,456,765</u>	<u>\$ 6,832,214</u>

HENDRICKS COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Hendricks County Auditor
Hendricks County Home

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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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

Compliance

We have audited the compliance of the Hendricks County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 12, 2010

HENDRICKS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program PSIC Radio Award	11.555		\$ <u>17,228</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention - Allocation to States Sexual Behavior Treatment	16.540		<u>47,500</u>
Crime Victim Assistance Victim Assistance	16.575		<u>38,720</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program Stop Grant	16.580		<u>18,594</u>
Violence Against Women Formula Grant STOP Grant 7/02 - 6/03	16.588		<u>1,896</u>
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government Video and Radar Equipment For Squad Cars	16.804		<u>38,045</u>
Total for federal grantor agency			<u>144,755</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction B & O Trail Association	20.205		<u>1,565,554</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants Operation Pullover DUI Task Force Indiana Drug Task Force	20.601		270 19,159 <u>35,011</u>
Total for program			<u>54,440</u>
Safety Incentive Grants for Use of Seat Belts Seat Belt Enforcement	20.604		<u>22,259</u>
Total for cluster			<u>76,699</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas (ARRA) LINK Hendricks County New Freedom Operating Grant PMTF Operating Asst Grant	20.509		540,222 162 <u>56,562</u>
Total for program			<u>596,946</u>
Total for federal grantor agency			<u>2,239,199</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, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Homeland Security			
Medical Reserve Corps Small Grant Program Medical Reserve Corporation	93.008		<u>4,188</u>
Public Health Emergency Preparedness Bio Terrorism Prep Supplemental Public Health Preparedness H1N1	93.069		<u>37,071</u> <u>68,801</u>
Total for program			<u>105,872</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Tech Prep - Bio Terrorism	93.283		<u>10,876</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement Title IV-D Administration	93.563		<u>51,655</u>
Total for federal grantor agency			<u>172,591</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
State Domestic Preparedness Equipment Support Program Pre-Disaster Mitigation	97.004		<u>34,125</u>
State Homeland Security Program (SHSP) Races-2007 DTL	97.073		<u>2,700</u>
Total for cluster			<u>36,825</u>
Total federal awards expended			<u>\$ 2,610,598</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

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Hendricks County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Formula Grants for Other Than Urbanized Areas	20.509	\$ 462,033

HENDRICKS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:
 Material weaknesses identified? no
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:
 Material weaknesses identified? no
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster
20.509	Formula Grants for Other Than Urbanized Areas (ARRA)

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.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

HENDRICKS COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2010, with Cinda Kattau, Auditor; Nancy L. Marsh, Treasurer; David A. Whicker, President of the Board of County Commissioners; and Larry R. Hesson, President of the County Council. The officials concurred with our audit findings.