

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

HENDRICKS COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/22/2012

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| Auditor | Cinda Kattau | 01-01-09 to 12-31-12 |
| Treasurer | Nancy L. Marsh | 01-01-09 to 12-31-12 |
| Clerk | Cindy Spence | 01-01-09 to 12-31-12 |
| Sheriff | David Galloway | 01-01-11 to 12-31-14 |
| Recorder | Paul T. Hardin (Vacant) Theresa L. Lynch | 01-01-11 to 04-16-12 04-17-12 to 05-07-12 05-08-12 to 12-31-14 |
| President of the Board of County Commissioners | Eric Wathen | 01-01-11 to 12-31-12 |
| President of the County Council | Larry R. Hesson | 01-01-11 to 12-31-12 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited the accompanying financial statement of Hendricks County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 26, 2012, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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.

June 26, 2012

STATE BOARD OF ACCOUNTS



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited the financial statement of Hendricks County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 26, 2012. 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 opinion on the financial statement, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

June 26, 2012

FINANCIAL STATEMENT

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

HENDRICKS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

| Fund | Cash and Investments 01-01-11 | Receipts | Disbursements | Cash and Investments 12-31-11 |
|---------------------------------|-------------------------------------|---------------|---------------|-------------------------------------|
| County General | \$ 5,269,674 | \$ 34,853,381 | \$ 31,466,729 | \$ 8,656,326 |
| Motor Vehicle Highway | 746,725 | 3,849,516 | 3,358,330 | 1,237,911 |
| Local Road and Street | 648,738 | 985,719 | 913,295 | 721,162 |
| Accident Report | 27,695 | 12,307 | 32,231 | 7,771 |
| Firearms Training | 102,145 | 34,850 | 69,898 | 67,097 |
| Health | 129,356 | 1,252,201 | 1,049,592 | 331,965 |
| Animal Shelter | 6,182 | 10,709 | 7,977 | 8,914 |
| Law Enf Cont Education | 19,046 | 6,025 | 9,253 | 15,818 |
| Clerk's Records Perpetuation | 73,594 | 38,145 | 48,155 | 63,584 |
| Electronic Map Generation | 7,915 | - | 4,850 | 3,065 |
| Emergency Phone System | 503,108 | 1,666,609 | 1,359,631 | 810,086 |
| Drug Free Community | 177,784 | 126,239 | 161,617 | 142,406 |
| Drain Maintenance | 1,874,070 | 1,817,993 | 2,542,435 | 1,149,628 |
| Emergency Planning Com | 10,729 | 7,751 | 11,022 | 7,458 |
| Juvenile Probation Fees | 62,840 | 55,712 | 102,079 | 16,473 |
| Ad Probation User Fee-Circuit | 34,155 | 34,493 | 56,790 | 11,858 |
| Recorder's Records Perpetuation | 1,181,749 | 215,722 | 81,430 | 1,316,041 |
| User Fee | 192,072 | 88,118 | 102,971 | 177,219 |
| Pretrial Diversions | 45,553 | 134,470 | 124,583 | 55,440 |
| Guardian Ad-Litem User Fee | 595 | 1,832 | - | 2,427 |
| Supplement Public Defend Fee | 116,979 | 75,643 | 48,787 | 143,835 |
| 93.563 Title IV-D Incentive | 229,191 | 232,809 | 47,073 | 414,927 |
| Jail Commissary | 4,052 | 161,487 | 158,781 | 6,758 |
| Surveyor's Cornerstone Perpetu | 20,868 | 25,120 | 20,589 | 25,399 |
| Jury Fees | 253,160 | 19,820 | 25,461 | 247,519 |
| Rainy Day | 11,068,520 | 135,000 | 135,000 | 11,068,520 |
| Inmate Medical Co-Pay | 9,164 | 5,352 | 9,973 | 4,543 |
| Assessor's Disclosure Fees | 62,914 | 16,010 | 14,023 | 64,901 |
| Sheriff's Canine | 3,257 | 3,162 | 5,070 | 1,349 |
| LHD Trust Account | 194,271 | 45,659 | 74,168 | 165,762 |
| Child Advocacy | - | 50 | - | 50 |
| Levy Excess Fund | 96,567 | 2,261 | 53,279 | 45,549 |
| Identification Security Cty | 310,766 | 40,369 | - | 351,135 |
| Food & Beverage Tax | 3,683,474 | 1,322,112 | 1,598,237 | 3,407,349 |
| 93.563 Prosecutor PCA | 4,292 | 1,857 | - | 6,149 |
| Surveyor's Office Operating | 698,179 | 103,021 | 553,442 | 247,758 |
| Community Transitions Program | - | 22,330 | 7,261 | 15,069 |
| Recorder's Cashbook | 93,714 | 735,523 | 748,117 | 81,120 |
| Elected Official Training | - | 6,173 | - | 6,173 |
| Cumulative Capital Development | 4,021,755 | 1,287,641 | 1,289,933 | 4,019,463 |
| Park Land Acquisition | 54,625 | 5,655 | - | 60,280 |
| Cumulative Bridge | 5,308,579 | 1,666,210 | 1,389,234 | 5,585,555 |
| General Drain Improvement | 2,618,482 | 317,160 | - | 2,935,642 |
| Edit Project Fund | 13,449,303 | 3,675,112 | 2,001,645 | 15,122,770 |
| Self-Insurance | 3,083,196 | 6,257,420 | 5,993,829 | 3,346,787 |
| Sheriff's Pension Trust | 186,358 | 192,764 | - | 379,122 |
| City and Town Court Costs | 39,523 | 23,588 | 39,523 | 23,588 |
| Coroner's Education | 777 | 11,842 | 10,721 | 1,898 |
| Clerk's Trust | 843,648 | 10,191,322 | 10,400,112 | 634,858 |
| Tax Sale Surplus | 2,565,227 | 1,920,092 | 2,575,040 | 1,910,279 |
| Tax Sale Redemption | 157,352 | 807,732 | 961,023 | 4,061 |
| Surplus Property Tax | 1,488,192 | 566,693 | 1,206,766 | 848,119 |
| Fines & Forfeitures | 9,446 | 63,874 | 67,409 | 5,911 |
| State Disclosure Fees | 1,410 | 16,010 | 15,835 | 1,585 |
| Sewage Collections | - | 427,956 | 427,560 | 396 |
| Overweight Vehicle Fines | - | 215 | 181 | 34 |
| County Home Residents" Trust | 2,160 | 4,758 | 5,565 | 1,353 |
| Controlled Substance Excise | 16 | - | - | 16 |
| Infraction Judgements | 28,623 | 315,267 | 318,798 | 25,092 |
| Inheritance Tax | 611,755 | 2,240,775 | 2,176,444 | 676,086 |
| Sheriff's Inmate Trust | 94,598 | 691,435 | 694,154 | 91,879 |
| Special Death Benefits Fee | 992 | 12,548 | 11,997 | 1,543 |

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

HENDRICKS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

| Fund | Cash and Investments 01-01-11 | Receipts | Disbursements | Cash and Investments 12-31-11 |
|---|-------------------------------------|-------------|---------------|-------------------------------------|
| Educational License Plate | - | 4,744 | 4,744 | - |
| Campaign Finance Enforcement | 650 | 256 | - | 906 |
| Victim's Impact Program | 42,476 | 12,768 | 9,085 | 46,159 |
| Wheel & Surtax | 3,795,686 | 4,119,531 | 5,208,252 | 2,706,965 |
| Innkeepers Tax County's 1.5% | 27,839 | 298,610 | 295,607 | 30,842 |
| Mortgage Fees | 2,038 | 19,008 | 19,088 | 1,958 |
| Child Restraint Violations | 75 | 425 | 475 | 25 |
| Interstate Compact Fee - State | 75 | 1,498 | 1,306 | 267 |
| Riverboat Tax Distributions | - | 651,418 | 651,418 | - |
| Homestead Credit Rebate | 27,441 | 100,649 | 98,007 | 30,083 |
| Prosecutors Check Deception Program | 7,460 | 28,340 | 33,648 | 2,152 |
| Performance Deposits & Retainage | 164,621 | 241,913 | 117,840 | 288,694 |
| Tax Collections | 713,055 | 215,889,654 | 215,569,762 | 1,032,947 |
| After Settlement Collections | 2,526,376 | 2,783,748 | 2,526,376 | 2,783,748 |
| 20.604 Big Co Seat Belt Enf | 826 | 31,311 | 32,122 | 15 |
| 16.804 Recovery Act JAG | 1 | - | 1 | - |
| 20.509 New Freedom Oper Assist | 39 | - | - | 39 |
| 20.509 Nonurbanized Formula Grant | - | 4,931 | 4,931 | - |
| 93.069 BT Prep Supplemental | (6,953) | 60,797 | 47,543 | 6,301 |
| 93.069 CRI Public Health Prep | 5,538 | - | 18 | 5,520 |
| 93.283 Health BT Prep | 5,640 | - | - | 5,640 |
| 93.268 Immunization R | (725) | 18,675 | 17,949 | 1 |
| Animal Control/Shelter Daily Collection | 2,476 | 23,621 | 23,614 | 2,483 |
| Auditor Flexible Spending | 137,091 | 162,084 | 162,487 | 136,688 |
| Work Release Daily Collections | 12,147 | 177,180 | 174,776 | 14,551 |
| Work Release Construction | 1,059,554 | 5 | 5 | 1,059,554 |
| Government Center Construction | 340,165 | 39 | 781 | 339,423 |
| County Home Daily Collections | 10,314 | 145,418 | 145,014 | 10,718 |
| Health Daily Collections | 14,793 | 263,462 | 260,862 | 17,393 |
| Healthy Families Checking | 49,777 | 250,705 | 237,231 | 63,251 |
| Planning and Building Daily Collections | 25,860 | 541,800 | 536,213 | 31,447 |
| Sheriffs Cashbook | 27 | 2,783,360 | 2,783,360 | 27 |
| Superior Probation Daily Collections | 15,660 | 177,564 | 177,491 | 15,733 |
| Sheriffs Pension-McCreedy Keene | 8,536,313 | 579,572 | 647,340 | 8,468,545 |
| Adult Probation | 9,347 | - | - | 9,347 |
| Planning Commission | 484,828 | 42,019 | 100,381 | 426,466 |
| Landfill Remediation | 10,636 | 44,242 | 44,242 | 10,636 |
| Treasurer's Technology | 3,095 | 1,400 | 1,498 | 2,997 |
| Innkeepers Tax Collections | 105,059 | 1,648,602 | 1,630,162 | 123,499 |
| Reassessment 2017 #0124 | - | 278,706 | - | 278,706 |
| Probation Users Fees | 560,098 | 408,326 | 400,510 | 567,914 |
| Home Detention Fees | 60,978 | 178,493 | 239,441 | 30 |
| Sheriffs Equitable Sharing | 7,907 | - | - | 7,907 |
| Auditors Plat Book Fund | 65,879 | 30,918 | 26,030 | 70,767 |
| Hunt Palmer Fund/Park Donation | 129 | - | - | 129 |
| County Home Donations | 964 | 1,020 | 727 | 1,257 |
| Sheriff Juvenile Donation | 3,364 | - | - | 3,364 |
| Citizen Corp Donation | 17 | - | - | 17 |
| Coalition Against Fam Violence | 12 | - | - | 12 |
| 20.601 Operation Pullover | 479 | - | - | 479 |
| 20.601 Task Force Indiana DUI | 883 | 27,852 | 28,733 | 2 |
| State Grants - Other | 175,470 | 430,350 | 396,763 | 209,057 |
| Local Health Maintenance | 84,571 | 50,000 | 49,542 | 85,029 |
| 93.617 Non-reverting HAVA | 4,540 | - | - | 4,540 |
| Project ATTEND | 9,000 | 10,000 | 9,000 | 10,000 |
| Sheriff/SATF/Car Video | - | 6,519 | 6,519 | - |
| Law Enforcement | 212,661 | 12,969 | 145,116 | 80,514 |
| Comm Corrections Proj Income | 155,366 | 407,728 | 445,928 | 117,166 |
| Community Corrections Grant | 89,080 | 667,641 | 730,785 | 25,936 |
| Reassessment #0123 | 455,673 | 595 | 312,129 | 144,139 |
| County Corrections | 77,280 | 57,117 | 133,941 | 456 |
| Total Monies on Deposit (memo) | 9,600 | 20,044 | 29,644 | - |

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

HENDRICKS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

| Fund | Cash and Investments 01-01-11 | Receipts | Disbursements | Cash and Investments 12-31-11 |
|--------------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| County Roads | 723,650 | 757,674 | 176,987 | 1,304,337 |
| DARE | 17,958 | 1,740 | 11,863 | 7,835 |
| Engineers Copy Fees | 9,922 | 1,321 | 1,378 | 9,865 |
| Soil and Water Grant | 822 | 5,000 | 5,000 | 822 |
| Tout School Creek Addition | 2,000 | - | - | 2,000 |
| 16.585 Drug Ct Discretionary | - | 6,125 | 4,766 | 1,359 |
| Child Health & Other Services | 44,428 | 17,363 | 15,813 | 45,978 |
| 16.580 STOP | (9,400) | 20,888 | 20,888 | (9,400) |
| Traffic Safety | - | 1,600 | 1,600 | - |
| 16.575 Victim's Assist | 2,264 | 48,262 | 52,873 | (2,347) |
| 93.008 Medical Reserve Corp | 11,771 | - | 1,874 | 9,897 |
| Interpreter Grant Supreme Ct. | 5,965 | 6,476 | 2,855 | 9,586 |
| Bulletproof Vest Program | 6 | - | - | 6 |
| 16.606 SCAAP | - | 12,765 | - | 12,765 |
| Planning Comm Ordinance Fees | 7,418 | - | - | 7,418 |
| Probation User Fees - Administrative | 244 | 30,054 | 26,263 | 4,035 |
| 20.509 LINK Hendricks Co | - | 712,622 | 712,622 | - |
| Citizens Corp Council | 2,834 | - | - | 2,834 |
| 90.401 Help America Vote Act | 72,500 | - | 8,600 | 63,900 |
| Court Reform Grant | - | 100,074 | 100,074 | - |
| Redevelopment Commission (TIR) | 133,667 | - | 17,010 | 116,657 |
| Planning Comm Map Replacement | 3,899 | - | - | 3,899 |
| 93.069 Public Health Prepare H1N1 | 20,683 | - | 20,683 | - |
| 81.128 EECBG Block Grant | 121,165 | - | 121,165 | - |
| Special Revenue - Other | 17,083 | 12,731 | 1,020 | 28,794 |
| Admin Bldg Lease Rental | 26,041 | 783,031 | 786,500 | 22,572 |
| Jail Lease Rental | 10,358 | - | - | 10,358 |
| Transportation Debt Reserve | 1,098,050 | - | - | 1,098,050 |
| Fairground Lease | 102,283 | 1,479,797 | 1,532,500 | 49,580 |
| Work Release GOB | 172,792 | 433,614 | 564,956 | 41,450 |
| New Animal Shelter Donations | 118,582 | - | - | 118,582 |
| Construction Funds | 684,926 | - | 234,600 | 450,326 |
| Wheel Tax Project Fund | 647,178 | 3,225 | 15,472 | 634,931 |
| Park Board Innkeepers Share | 86,641 | 147,804 | 61,671 | 172,774 |
| County Fees | 19,757 | 6,681 | 10,474 | 15,964 |
| CEDIT Homestead Credit | 130,360 | 4,662,858 | 4,688,223 | 104,995 |
| Net Payroll & Net Deposit | - | 11,818,771 | 11,818,771 | - |
| Payroll Withholding | 7,508 | 4,712,481 | 4,704,467 | 15,522 |
| Aflac - Post Tax | - | 4 | - | 4 |
| Sheriff's Charitable Donations | 473 | 125 | - | 598 |
| Exit 59 Lauth Reimbursement | 102,685 | - | - | 102,685 |
| Lincoln Financial | - | 10,552 | 3,191 | 7,361 |
| Sheriff's Deferred Compensation | - | 33,397 | 33,397 | - |
| Partnership for Water Quality | 41,749 | 19,839 | 27,404 | 34,184 |
| Totals | <u>\$ 87,070,623</u> | <u>\$ 338,386,120</u> | <u>\$ 334,891,295</u> | <u>\$ 90,565,448</u> |

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

| | County General | Motor Vehicle Highway | Local Road and Street | Accident Report | Firearms Training | Health | Animal Shelter |
|--|---------------------|-----------------------------|--------------------------------|--------------------|----------------------|-------------------|-------------------|
| Cash and investments - beginning | \$ 5,269,674 | \$ 746,725 | \$ 648,738 | \$ 27,695 | \$ 102,145 | \$ 129,356 | \$ 6,182 |
| Receipts: | | | | | | | |
| Taxes | 23,894,902 | - | - | - | - | 915,640 | - |
| Licenses and permits | 368,230 | - | - | - | - | - | - |
| Intergovernmental | 2,461,356 | 3,095,482 | 962,219 | - | - | 93,010 | - |
| Charges for services | 1,395,910 | - | - | 12,307 | 34,850 | 235,110 | - |
| Fines and forfeits | 1,032,079 | - | - | - | - | 3 | 10,709 |
| Other receipts | 5,700,904 | 754,034 | 23,500 | - | - | 8,438 | - |
| Total receipts | <u>34,853,381</u> | <u>3,849,516</u> | <u>985,719</u> | <u>12,307</u> | <u>34,850</u> | <u>1,252,201</u> | <u>10,709</u> |
| Disbursements: | | | | | | | |
| Personal services | 18,953,673 | 2,076,691 | - | - | - | 962,126 | - |
| Supplies | 1,187,657 | 938,093 | 402,421 | - | - | 15,826 | - |
| Other services and charges | 5,211,652 | 338,154 | 87,737 | - | - | 71,245 | - |
| Capital outlay | 505,076 | 5,000 | 423,137 | - | - | - | - |
| Other disbursements | 5,608,671 | 392 | - | 32,231 | 69,898 | 395 | 7,977 |
| Total disbursements | <u>31,466,729</u> | <u>3,358,330</u> | <u>913,295</u> | <u>32,231</u> | <u>69,898</u> | <u>1,049,592</u> | <u>7,977</u> |
| Excess (deficiency) of receipts over disbursements | <u>3,386,652</u> | <u>491,186</u> | <u>72,424</u> | <u>(19,924)</u> | <u>(35,048)</u> | <u>202,609</u> | <u>2,732</u> |
| Cash and investments - ending | <u>\$ 8,656,326</u> | <u>\$ 1,237,911</u> | <u>\$ 721,162</u> | <u>\$ 7,771</u> | <u>\$ 67,097</u> | <u>\$ 331,965</u> | <u>\$ 8,914</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Law Enf Cont Education | Clerk's Records Perpetuation | Electronic Map Generation | Emergency Phone System | Drug Free Community | Drain Maintenance | Emergency Planning Com |
|--|---------------------------------|------------------------------------|---------------------------------|------------------------------|---------------------------|----------------------|------------------------------|
| Cash and investments - beginning | \$ 19,046 | \$ 73,594 | \$ 7,915 | \$ 503,108 | \$ 177,784 | \$ 1,874,070 | \$ 10,729 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 3,859 | - | - | - | - | 7,751 |
| Charges for services | - | - | - | 1,634,983 | - | 1,817,965 | - |
| Fines and forfeits | 1,022 | 33,597 | - | - | 108,569 | - | - |
| Other receipts | 5,003 | 689 | - | 31,626 | 17,670 | 28 | - |
| Total receipts | <u>6,025</u> | <u>38,145</u> | <u>-</u> | <u>1,666,609</u> | <u>126,239</u> | <u>1,817,993</u> | <u>7,751</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 9,855 | 338,567 | - |
| Supplies | - | 12,256 | - | - | - | - | - |
| Other services and charges | - | 20,329 | - | 1,359,631 | - | 4,962 | - |
| Capital outlay | - | 15,570 | - | - | - | - | - |
| Other disbursements | 9,253 | - | 4,850 | - | 151,762 | 2,198,906 | 11,022 |
| Total disbursements | <u>9,253</u> | <u>48,155</u> | <u>4,850</u> | <u>1,359,631</u> | <u>161,617</u> | <u>2,542,435</u> | <u>11,022</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,228)</u> | <u>(10,010)</u> | <u>(4,850)</u> | <u>306,978</u> | <u>(35,378)</u> | <u>(724,442)</u> | <u>(3,271)</u> |
| Cash and investments - ending | <u>\$ 15,818</u> | <u>\$ 63,584</u> | <u>\$ 3,065</u> | <u>\$ 810,086</u> | <u>\$ 142,406</u> | <u>\$ 1,149,628</u> | <u>\$ 7,458</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Juvenile Probation Fees | Ad Probation User Fee-Circuit | Recorder's Records Perpetuation | User Fee | Pretrial Diversions | Guardian Ad-Litem User Fee | Supplement Public Defend Fee |
|--|-------------------------------|--|---------------------------------------|-------------------|------------------------|-------------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ 62,840 | \$ 34,155 | \$ 1,181,749 | \$ 192,072 | \$ 45,553 | \$ 595 | \$ 116,979 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 324 | - | 215,722 | - | - | - | - |
| Fines and forfeits | 53,266 | 34,493 | - | 88,118 | 6,748 | 1,832 | 75,643 |
| Other receipts | 2,122 | - | - | - | 127,722 | - | - |
| Total receipts | <u>55,712</u> | <u>34,493</u> | <u>215,722</u> | <u>88,118</u> | <u>134,470</u> | <u>1,832</u> | <u>75,643</u> |
| Disbursements: | | | | | | | |
| Personal services | 92,114 | 35,770 | 27,248 | - | 89,910 | - | - |
| Supplies | 500 | 17,451 | - | - | 6,980 | - | - |
| Other services and charges | 7,921 | 2,682 | - | - | 23,963 | - | 48,787 |
| Capital outlay | 1,544 | - | - | - | 3,730 | - | - |
| Other disbursements | - | 887 | 54,182 | 102,971 | - | - | - |
| Total disbursements | <u>102,079</u> | <u>56,790</u> | <u>81,430</u> | <u>102,971</u> | <u>124,583</u> | <u>-</u> | <u>48,787</u> |
| Excess (deficiency) of receipts over disbursements | <u>(46,367)</u> | <u>(22,297)</u> | <u>134,292</u> | <u>(14,853)</u> | <u>9,887</u> | <u>1,832</u> | <u>26,856</u> |
| Cash and investments - ending | <u>\$ 16,473</u> | <u>\$ 11,858</u> | <u>\$ 1,316,041</u> | <u>\$ 177,219</u> | <u>\$ 55,440</u> | <u>\$ 2,427</u> | <u>\$ 143,835</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | 93.563 Title IV-D Incentive | Jail Commissary | Surveyor's Cornerstone Perpetu | Jury Fees | Rainy Day | Inmate Medical Co-Pay | Assessor's Disclosure Fees |
|--|--------------------------------------|--------------------|--------------------------------------|-------------------|----------------------|-----------------------------|----------------------------------|
| Cash and investments - beginning | \$ 229,191 | \$ 4,052 | \$ 20,868 | \$ 253,160 | \$ 11,068,520 | \$ 9,164 | \$ 62,914 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 133,238 | - | - | - | - | - | - |
| Charges for services | 99,571 | 161,487 | 25,120 | - | - | - | 16,010 |
| Fines and forfeits | - | - | - | 19,820 | - | - | - |
| Other receipts | - | - | - | - | 135,000 | 5,352 | - |
| Total receipts | <u>232,809</u> | <u>161,487</u> | <u>25,120</u> | <u>19,820</u> | <u>135,000</u> | <u>5,352</u> | <u>16,010</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | 3,863 | - | - | - | 14,023 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 25,461 | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 47,073 | 158,781 | 16,726 | - | 135,000 | 9,973 | - |
| Total disbursements | <u>47,073</u> | <u>158,781</u> | <u>20,589</u> | <u>25,461</u> | <u>135,000</u> | <u>9,973</u> | <u>14,023</u> |
| Excess (deficiency) of receipts over disbursements | <u>185,736</u> | <u>2,706</u> | <u>4,531</u> | <u>(5,641)</u> | <u>-</u> | <u>(4,621)</u> | <u>1,987</u> |
| Cash and investments - ending | <u>\$ 414,927</u> | <u>\$ 6,758</u> | <u>\$ 25,399</u> | <u>\$ 247,519</u> | <u>\$ 11,068,520</u> | <u>\$ 4,543</u> | <u>\$ 64,901</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Sheriff's Canine | LHD Trust Account | Child Advocacy | Levy Excess Fund | Identification Security Cty | Food & Beverage Tax | 93.563 Prosecutor PCA |
|--|---------------------|-------------------------|-------------------|------------------------|-----------------------------------|------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 3,257 | \$ 194,271 | \$ - | \$ 96,567 | \$ 310,766 | \$ 3,683,474 | \$ 4,292 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 2,261 | - | 1,322,112 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 45,159 | - | - | - | - | - |
| Charges for services | - | - | - | - | 40,369 | - | 1,073 |
| Fines and forfeits | - | - | 50 | - | - | - | - |
| Other receipts | 3,162 | 500 | - | - | - | - | 784 |
| Total receipts | <u>3,162</u> | <u>45,659</u> | <u>50</u> | <u>2,261</u> | <u>40,369</u> | <u>1,322,112</u> | <u>1,857</u> |
| Disbursements: | | | | | | | |
| Personal services | - | 61,165 | - | - | - | 448,977 | - |
| Supplies | - | 532 | - | - | - | - | - |
| Other services and charges | - | 12,471 | - | - | - | 1,117,199 | - |
| Capital outlay | - | - | - | - | - | 32,061 | - |
| Other disbursements | 5,070 | - | - | 53,279 | - | - | - |
| Total disbursements | <u>5,070</u> | <u>74,168</u> | <u>-</u> | <u>53,279</u> | <u>-</u> | <u>1,598,237</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(1,908)</u> | <u>(28,509)</u> | <u>50</u> | <u>(51,018)</u> | <u>40,369</u> | <u>(276,125)</u> | <u>1,857</u> |
| Cash and investments - ending | <u>\$ 1,349</u> | <u>\$ 165,762</u> | <u>\$ 50</u> | <u>\$ 45,549</u> | <u>\$ 351,135</u> | <u>\$ 3,407,349</u> | <u>\$ 6,149</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Surveyor's Office Operating | Community Transitions Program | Recorder's Cashbook | Elected Official Training | Cumulative Capital Development | Park Land Acquisition | Cumulative Bridge |
|--|-----------------------------------|-------------------------------------|------------------------|---------------------------------|--------------------------------------|-----------------------------|----------------------|
| Cash and investments - beginning | \$ 698,179 | \$ - | \$ 93,714 | \$ - | \$ 4,021,755 | \$ 54,625 | \$ 5,308,579 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 1,168,646 | - | 1,367,436 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 9,605 | - | - | 118,710 | - | 138,903 |
| Charges for services | - | - | - | 6,173 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 103,021 | 12,725 | 735,523 | - | 285 | 5,655 | 159,871 |
| Total receipts | <u>103,021</u> | <u>22,330</u> | <u>735,523</u> | <u>6,173</u> | <u>1,287,641</u> | <u>5,655</u> | <u>1,666,210</u> |
| Disbursements: | | | | | | | |
| Personal services | 319,063 | - | - | - | - | - | 535,813 |
| Supplies | 18,170 | - | - | - | 5,945 | - | 45,521 |
| Other services and charges | 184,677 | - | - | - | 297,984 | - | 807,900 |
| Capital outlay | 31,282 | - | - | - | 986,004 | - | - |
| Other disbursements | 250 | 7,261 | 748,117 | - | - | - | - |
| Total disbursements | <u>553,442</u> | <u>7,261</u> | <u>748,117</u> | <u>-</u> | <u>1,289,933</u> | <u>-</u> | <u>1,389,234</u> |
| Excess (deficiency) of receipts over disbursements | <u>(450,421)</u> | <u>15,069</u> | <u>(12,594)</u> | <u>6,173</u> | <u>(2,292)</u> | <u>5,655</u> | <u>276,976</u> |
| Cash and investments - ending | <u>\$ 247,758</u> | <u>\$ 15,069</u> | <u>\$ 81,120</u> | <u>\$ 6,173</u> | <u>\$ 4,019,463</u> | <u>\$ 60,280</u> | <u>\$ 5,585,555</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | General Drain Improvement | Edit Project Fund | Self-Insurance | Sheriff's Pension Trust | City and Town Court Costs | Coroner's Education | Clerk's Trust |
|--|---------------------------------|-------------------------|---------------------|-------------------------------|---------------------------------------|------------------------|-------------------|
| Cash and investments - beginning | \$ 2,618,482 | \$ 13,449,303 | \$ 3,083,196 | \$ 186,358 | \$ 39,523 | \$ 777 | \$ 843,648 |
| Receipts: | | | | | | | |
| Taxes | 259,030 | 3,058,577 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 26,312 | - | - | - | - | - | - |
| Charges for services | 26,088 | - | - | 122,484 | - | 11,842 | - |
| Fines and forfeits | - | - | - | 70,280 | 23,588 | - | - |
| Other receipts | 5,730 | 616,535 | 6,257,420 | - | - | - | 10,191,322 |
| Total receipts | <u>317,160</u> | <u>3,675,112</u> | <u>6,257,420</u> | <u>192,764</u> | <u>23,588</u> | <u>11,842</u> | <u>10,191,322</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | 1,729 | - | - | - | - |
| Supplies | - | 2,047 | - | - | - | - | - |
| Other services and charges | - | 1,540,202 | - | - | - | - | - |
| Capital outlay | - | 459,396 | - | - | - | - | - |
| Other disbursements | - | - | 5,992,100 | - | 39,523 | 10,721 | 10,400,112 |
| Total disbursements | <u>-</u> | <u>2,001,645</u> | <u>5,993,829</u> | <u>-</u> | <u>39,523</u> | <u>10,721</u> | <u>10,400,112</u> |
| Excess (deficiency) of receipts over disbursements | <u>317,160</u> | <u>1,673,467</u> | <u>263,591</u> | <u>192,764</u> | <u>(15,935)</u> | <u>1,121</u> | <u>(208,790)</u> |
| Cash and investments - ending | <u>\$ 2,935,642</u> | <u>\$ 15,122,770</u> | <u>\$ 3,346,787</u> | <u>\$ 379,122</u> | <u>\$ 23,588</u> | <u>\$ 1,898</u> | <u>\$ 634,858</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Tax Sale Surplus | Tax Sale Redemption | Surplus Property Tax | Fines & Forfeitures | State Disclosure Fees | Sewage Collections | Overweight Vehicle Fines |
|--|------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|-----------------------|--------------------------------|
| Cash and investments - beginning | \$ 2,565,227 | \$ 157,352 | \$ 1,488,192 | \$ 9,446 | \$ 1,410 | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | 564,988 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | 718 | 15,910 | 427,939 | - |
| Fines and forfeits | - | - | 327 | 63,156 | - | - | 215 |
| Other receipts | 1,920,092 | 807,732 | 1,378 | - | 100 | 17 | - |
| Total receipts | <u>1,920,092</u> | <u>807,732</u> | <u>566,693</u> | <u>63,874</u> | <u>16,010</u> | <u>427,956</u> | <u>215</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 2,575,040 | 961,023 | 1,206,766 | 67,409 | 15,835 | 427,560 | 181 |
| Total disbursements | <u>2,575,040</u> | <u>961,023</u> | <u>1,206,766</u> | <u>67,409</u> | <u>15,835</u> | <u>427,560</u> | <u>181</u> |
| Excess (deficiency) of receipts over disbursements | <u>(654,948)</u> | <u>(153,291)</u> | <u>(640,073)</u> | <u>(3,535)</u> | <u>175</u> | <u>396</u> | <u>34</u> |
| Cash and investments - ending | <u>\$ 1,910,279</u> | <u>\$ 4,061</u> | <u>\$ 848,119</u> | <u>\$ 5,911</u> | <u>\$ 1,585</u> | <u>\$ 396</u> | <u>\$ 34</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | County Home Residents" Trust | Controlled Substance Excise | Infraction Judgements | Inheritance Tax | Sheriff's Inmate Trust | Special Death Benefits Fee | Educational License Plate |
|--|---------------------------------------|-----------------------------------|--------------------------|--------------------|------------------------------|-------------------------------------|---------------------------------|
| Cash and investments - beginning | \$ 2,160 | \$ 16 | \$ 28,623 | \$ 611,755 | \$ 94,598 | \$ 992 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 2,240,775 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | 315,267 | - | - | 12,548 | - |
| Other receipts | 4,758 | - | - | - | 691,435 | - | 4,744 |
| Total receipts | <u>4,758</u> | <u>-</u> | <u>315,267</u> | <u>2,240,775</u> | <u>691,435</u> | <u>12,548</u> | <u>4,744</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 5,565 | - | 318,798 | 2,176,444 | 694,154 | 11,997 | 4,744 |
| Total disbursements | <u>5,565</u> | <u>-</u> | <u>318,798</u> | <u>2,176,444</u> | <u>694,154</u> | <u>11,997</u> | <u>4,744</u> |
| Excess (deficiency) of receipts over disbursements | <u>(807)</u> | <u>-</u> | <u>(3,531)</u> | <u>64,331</u> | <u>(2,719)</u> | <u>551</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 1,353</u> | <u>\$ 16</u> | <u>\$ 25,092</u> | <u>\$ 676,086</u> | <u>\$ 91,879</u> | <u>\$ 1,543</u> | <u>\$ -</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Campaign Finance Enforcement | Victim's Impact Program | Wheel & Surtax | Innkeepers Tax County's 1.5% | Mortgage Fees | Child Restraint Violations | Interstate Compact Fee - State |
|--|------------------------------------|-------------------------------|----------------------|---------------------------------------|------------------|----------------------------------|--|
| Cash and investments - beginning | \$ 650 | \$ 42,476 | \$ 3,795,686 | \$ 27,839 | \$ 2,038 | \$ 75 | \$ 75 |
| Receipts: | | | | | | | |
| Taxes | - | - | 4,047,693 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 19,008 | - | - |
| Fines and forfeits | - | 12,768 | - | - | - | 425 | 1,498 |
| Other receipts | 256 | - | 71,838 | 298,610 | - | - | - |
| Total receipts | 256 | 12,768 | 4,119,531 | 298,610 | 19,008 | 425 | 1,498 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | 2,160,778 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 9,085 | 3,047,474 | 295,607 | 19,088 | 475 | 1,306 |
| Total disbursements | - | 9,085 | 5,208,252 | 295,607 | 19,088 | 475 | 1,306 |
| Excess (deficiency) of receipts over disbursements | 256 | 3,683 | (1,088,721) | 3,003 | (80) | (50) | 192 |
| Cash and investments - ending | \$ 906 | \$ 46,159 | \$ 2,706,965 | \$ 30,842 | \$ 1,958 | \$ 25 | \$ 267 |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Riverboat Tax Distributions | Homestead Credit Rebate | Prosecutors Check Deception Program | Performance Deposits & Retainage | Tax Collections | After Settlement Collections | 20.604 Big Co Seat Belt Enf |
|---|-----------------------------------|-------------------------------|--|---|--------------------|------------------------------------|---|
| Cash and investments - beginning | \$ - | \$ 27,441 | \$ 7,460 | \$ 164,621 | \$ 713,055 | \$ 2,526,376 | \$ 826 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 197,397,333 | 1,396,762 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 651,418 | - | - | - | 18,468,573 | 1,386,986 | 31,311 |
| Charges for services | - | 2,760 | - | - | 18,048 | - | - |
| Fines and forfeits | - | 97,889 | - | - | - | - | - |
| Other receipts | - | - | 28,340 | 241,913 | 5,700 | - | - |
| Total receipts | 651,418 | 100,649 | 28,340 | 241,913 | 215,889,654 | 2,783,748 | 31,311 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | 32,122 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 1,416,618 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 651,418 | 98,007 | 33,648 | 117,840 | 214,153,144 | 2,526,376 | - |
| Total disbursements | 651,418 | 98,007 | 33,648 | 117,840 | 215,569,762 | 2,526,376 | 32,122 |
| Excess (deficiency) of receipts over disbursements | - | 2,642 | (5,308) | 124,073 | 319,892 | 257,372 | (811) |
| Cash and investments - ending | \$ - | \$ 30,083 | \$ 2,152 | \$ 288,694 | \$ 1,032,947 | \$ 2,783,748 | \$ 15 |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | 16.804 Recovery Act JAG | 20.509 New Freedom Oper Assist | 20.509 Nonurbanized Formula Grant | 93.069 BT Prep Supplemental | 93.069 CRI Public Health Prep | 93.283 Health BT Prep | 93.268 Immunization R |
|--|----------------------------------|--|--|--------------------------------------|---|--------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 1 | \$ 39 | \$ - | \$ (6,953) | \$ 5,538 | \$ 5,640 | \$ (725) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 60,797 | - | - | 18,675 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 4,931 | - | - | - | - |
| Total receipts | - | - | 4,931 | 60,797 | - | - | 18,675 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 43,882 | - | - | - |
| Supplies | - | - | - | 3,661 | 18 | - | 307 |
| Other services and charges | 1 | - | - | - | - | - | 17,642 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 4,931 | - | - | - | - |
| Total disbursements | 1 | - | 4,931 | 47,543 | 18 | - | 17,949 |
| Excess (deficiency) of receipts over disbursements | (1) | - | - | 13,254 | (18) | - | 726 |
| Cash and investments - ending | \$ - | \$ 39 | \$ - | \$ 6,301 | \$ 5,520 | \$ 5,640 | \$ 1 |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Animal Control/Shelter Daily Collection | Auditor Flexible Spending | Work Release Daily Collections | Work Release Construction | Government Center Construction | County Home Daily Collections | Health Daily Collections |
|--|--|---------------------------------|---|---------------------------------|--------------------------------------|--|--------------------------------|
| Cash and investments - beginning | \$ 2,476 | \$ 137,091 | \$ 12,147 | \$ 1,059,554 | \$ 340,165 | \$ 10,314 | \$ 14,793 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 23,621 | 162,084 | 177,180 | 5 | 39 | 145,418 | 263,462 |
| Total receipts | <u>23,621</u> | <u>162,084</u> | <u>177,180</u> | <u>5</u> | <u>39</u> | <u>145,418</u> | <u>263,462</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 5 | 781 | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 23,614 | 162,487 | 174,776 | - | - | 145,014 | 260,862 |
| Total disbursements | <u>23,614</u> | <u>162,487</u> | <u>174,776</u> | <u>5</u> | <u>781</u> | <u>145,014</u> | <u>260,862</u> |
| Excess (deficiency) of receipts over disbursements | <u>7</u> | <u>(403)</u> | <u>2,404</u> | <u>-</u> | <u>(742)</u> | <u>404</u> | <u>2,600</u> |
| Cash and investments - ending | <u>\$ 2,483</u> | <u>\$ 136,688</u> | <u>\$ 14,551</u> | <u>\$ 1,059,554</u> | <u>\$ 339,423</u> | <u>\$ 10,718</u> | <u>\$ 17,393</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Healthy Families Checking | Planning and Building Daily Collections | Sheriff's Cashbook | Superior Probation Daily Collections | Sheriff's Pension-McCready Keene | Adult Probation | Planning Commission |
|--|---------------------------------|---|-----------------------|---|--|--------------------|------------------------|
| Cash and investments - beginning | \$ 49,777 | \$ 25,860 | \$ 27 | \$ 15,660 | \$ 8,536,313 | \$ 9,347 | \$ 484,828 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | 33,968 |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | 3,331 |
| Other receipts | 250,705 | 541,800 | 2,783,360 | 177,564 | 579,572 | - | 4,720 |
| Total receipts | <u>250,705</u> | <u>541,800</u> | <u>2,783,360</u> | <u>177,564</u> | <u>579,572</u> | <u>-</u> | <u>42,019</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 237,231 | 536,213 | 2,783,360 | 177,491 | 647,340 | - | 100,381 |
| Total disbursements | <u>237,231</u> | <u>536,213</u> | <u>2,783,360</u> | <u>177,491</u> | <u>647,340</u> | <u>-</u> | <u>100,381</u> |
| Excess (deficiency) of receipts over disbursements | <u>13,474</u> | <u>5,587</u> | <u>-</u> | <u>73</u> | <u>(67,768)</u> | <u>-</u> | <u>(58,362)</u> |
| Cash and investments - ending | <u>\$ 63,251</u> | <u>\$ 31,447</u> | <u>\$ 27</u> | <u>\$ 15,733</u> | <u>\$ 8,468,545</u> | <u>\$ 9,347</u> | <u>\$ 426,466</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Landfill Remediation | Treasurer's Technology | Innkeepers Tax Collections | Reassessment 2017 #0124 | Probation Users Fees | Home Detention Fees | Sheriff's Equitable Sharing |
|--|-------------------------|---------------------------|----------------------------------|-------------------------------|----------------------------|---------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 10,636 | \$ 3,095 | \$ 105,059 | \$ - | \$ 560,098 | \$ 60,978 | \$ 7,907 |
| Receipts: | | | | | | | |
| Taxes | - | - | 1,648,602 | 253,006 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 25,700 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 341,322 | - | - |
| Other receipts | 44,242 | 1,400 | - | - | 67,004 | 178,493 | - |
| Total receipts | <u>44,242</u> | <u>1,400</u> | <u>1,648,602</u> | <u>278,706</u> | <u>408,326</u> | <u>178,493</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 299,210 | 194,319 | - |
| Supplies | - | - | - | - | 10,452 | 5,425 | - |
| Other services and charges | - | - | - | - | 39,681 | 7,253 | - |
| Capital outlay | - | - | - | - | 46,765 | 32,444 | - |
| Other disbursements | 44,242 | 1,498 | 1,630,162 | - | 4,402 | - | - |
| Total disbursements | <u>44,242</u> | <u>1,498</u> | <u>1,630,162</u> | <u>-</u> | <u>400,510</u> | <u>239,441</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(98)</u> | <u>18,440</u> | <u>278,706</u> | <u>7,816</u> | <u>(60,948)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 10,636</u> | <u>\$ 2,997</u> | <u>\$ 123,499</u> | <u>\$ 278,706</u> | <u>\$ 567,914</u> | <u>\$ 30</u> | <u>\$ 7,907</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Auditors Plat Book Fund | Hunt Palmer Fund/Park Donation | County Home Donations | Sheriff Juvenile Donation | Citizen Corp Donation | Coalition Against Fam Violence | 20.601 Operation Pullover |
|--|----------------------------------|---|-----------------------------|---------------------------------|-----------------------------|---|---------------------------------|
| Cash and investments - beginning | \$ 65,879 | \$ 129 | \$ 964 | \$ 3,364 | \$ 17 | \$ 12 | \$ 479 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 30,918 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 1,020 | - | - | - | - |
| Total receipts | <u>30,918</u> | <u>-</u> | <u>1,020</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 25,289 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 741 | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 727 | - | - | - | - |
| Total disbursements | <u>26,030</u> | <u>-</u> | <u>727</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>4,888</u> | <u>-</u> | <u>293</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 70,767</u> | <u>\$ 129</u> | <u>\$ 1,257</u> | <u>\$ 3,364</u> | <u>\$ 17</u> | <u>\$ 12</u> | <u>\$ 479</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | 20.601 Task Force Indiana DUI | State Grants - Other | Local Health Maintenance | 93.617 Non-reverting HAVA | Project ATTEND | Sheriff/SATF/Car Video | Law Enforcement |
|--|---|-------------------------------|--------------------------------|---------------------------------|-------------------|---------------------------|--------------------|
| Cash and investments - beginning | \$ 883 | \$ 175,470 | \$ 84,571 | \$ 4,540 | \$ 9,000 | \$ - | \$ 212,661 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 16,832 | 209,051 | 50,000 | - | - | - | - |
| Charges for services | - | - | - | - | - | 6,519 | - |
| Fines and forfeits | - | - | - | - | - | - | 11,320 |
| Other receipts | 11,020 | 221,299 | - | - | 10,000 | - | 1,649 |
| Total receipts | <u>27,852</u> | <u>430,350</u> | <u>50,000</u> | <u>-</u> | <u>10,000</u> | <u>6,519</u> | <u>12,969</u> |
| Disbursements: | | | | | | | |
| Personal services | 16,727 | 153,936 | 49,542 | - | - | - | 45,144 |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 199 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 12,006 | 242,628 | - | - | 9,000 | 6,519 | 99,972 |
| Total disbursements | <u>28,733</u> | <u>396,763</u> | <u>49,542</u> | <u>-</u> | <u>9,000</u> | <u>6,519</u> | <u>145,116</u> |
| Excess (deficiency) of receipts over disbursements | <u>(881)</u> | <u>33,587</u> | <u>458</u> | <u>-</u> | <u>1,000</u> | <u>-</u> | <u>(132,147)</u> |
| Cash and investments - ending | <u>\$ 2</u> | <u>\$ 209,057</u> | <u>\$ 85,029</u> | <u>\$ 4,540</u> | <u>\$ 10,000</u> | <u>\$ -</u> | <u>\$ 80,514</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Comm Corrections Proj Income | Community Corrections Grant | Reassessment #0123 | County Corrections | Total Monies on Deposit (memo) | County Roads | DARE |
|--|---------------------------------------|-----------------------------------|-----------------------|-----------------------|--|---------------------|-----------------|
| Cash and investments - beginning | \$ 155,366 | \$ 89,080 | \$ 455,673 | \$ 77,280 | \$ 9,600 | \$ 723,650 | \$ 17,958 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 755,574 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 466,867 | 202 | - | - | - | - |
| Charges for services | - | - | - | 57,117 | - | - | - |
| Fines and forfeits | 174,776 | - | - | - | - | - | - |
| Other receipts | 232,952 | 200,774 | 393 | - | 20,044 | 2,100 | 1,740 |
| Total receipts | <u>407,728</u> | <u>667,641</u> | <u>595</u> | <u>57,117</u> | <u>20,044</u> | <u>757,674</u> | <u>1,740</u> |
| Disbursements: | | | | | | | |
| Personal services | 144,684 | 430,588 | 205,246 | - | - | - | - |
| Supplies | 57,361 | 2,389 | - | - | - | - | - |
| Other services and charges | 4,179 | - | 106,681 | - | - | 176,987 | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 239,704 | 297,808 | 202 | 133,941 | 29,644 | - | 11,863 |
| Total disbursements | <u>445,928</u> | <u>730,785</u> | <u>312,129</u> | <u>133,941</u> | <u>29,644</u> | <u>176,987</u> | <u>11,863</u> |
| Excess (deficiency) of receipts over disbursements | <u>(38,200)</u> | <u>(63,144)</u> | <u>(311,534)</u> | <u>(76,824)</u> | <u>(9,600)</u> | <u>580,687</u> | <u>(10,123)</u> |
| Cash and investments - ending | <u>\$ 117,166</u> | <u>\$ 25,936</u> | <u>\$ 144,139</u> | <u>\$ 456</u> | <u>\$ -</u> | <u>\$ 1,304,337</u> | <u>\$ 7,835</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Engineers Copy Fees | Soil and Water Grant | Tout School Creek Addition | 16.585 Drug Ct Discretionary | Child Health & Other Services | 16.580 STOP | Traffic Safety |
|--|---------------------------|-------------------------------|-------------------------------------|---------------------------------------|---|-------------------|-------------------|
| Cash and investments - beginning | \$ 9,922 | \$ 822 | \$ 2,000 | \$ - | \$ 44,428 | \$ (9,400) | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 2,211 | 3,500 | 20,888 | 1,600 |
| Charges for services | - | - | - | - | 13,863 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,321 | 5,000 | - | 3,914 | - | - | - |
| Total receipts | <u>1,321</u> | <u>5,000</u> | <u>-</u> | <u>6,125</u> | <u>17,363</u> | <u>20,888</u> | <u>1,600</u> |
| Disbursements: | | | | | | | |
| Personal services | - | 5,000 | - | - | - | 20,888 | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 1,378 | - | - | 4,766 | 15,813 | - | 1,600 |
| Total disbursements | <u>1,378</u> | <u>5,000</u> | <u>-</u> | <u>4,766</u> | <u>15,813</u> | <u>20,888</u> | <u>1,600</u> |
| Excess (deficiency) of receipts over disbursements | <u>(57)</u> | <u>-</u> | <u>-</u> | <u>1,359</u> | <u>1,550</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 9,865</u> | <u>\$ 822</u> | <u>\$ 2,000</u> | <u>\$ 1,359</u> | <u>\$ 45,978</u> | <u>\$ (9,400)</u> | <u>\$ -</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | 16.575 Victim's Assist | 93.008 Medical Reserve Corp | Interpreter Grant Supreme Ct. | Bulletproof Vest Program | 16.606 SCAAP | Planning Comm Ordinance Fees |
|--|------------------------------|--------------------------------------|--|--------------------------------|------------------|---------------------------------------|
| Cash and investments - beginning | \$ 2,264 | \$ 11,771 | \$ 5,965 | \$ 6 | \$ - | \$ 7,418 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 48,262 | - | 6,476 | - | 12,765 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>48,262</u> | <u>-</u> | <u>6,476</u> | <u>-</u> | <u>12,765</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | 49,304 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 2,855 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 3,569 | 1,874 | - | - | - | - |
| Total disbursements | <u>52,873</u> | <u>1,874</u> | <u>2,855</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(4,611)</u> | <u>(1,874)</u> | <u>3,621</u> | <u>-</u> | <u>12,765</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (2,347)</u> | <u>\$ 9,897</u> | <u>\$ 9,586</u> | <u>\$ 6</u> | <u>\$ 12,765</u> | <u>\$ 7,418</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Probation User Fees - Administrative | 20.509 LINK Hendricks Co | Citizens Corp Council | 90.401 Help America Vote Act | Court Reform Grant | Redevelopment Commission (TIR) |
|--|--|-----------------------------------|-----------------------------|--|--------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 244 | \$ - | \$ 2,834 | \$ 72,500 | \$ - | \$ 133,667 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 712,622 | - | - | 46,691 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 30,054 | - | - | - | - | - |
| Other receipts | - | - | - | - | 53,383 | - |
| Total receipts | <u>30,054</u> | <u>712,622</u> | <u>-</u> | <u>-</u> | <u>100,074</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | 25,738 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 17,010 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 525 | 712,622 | - | 8,600 | 100,074 | - |
| Total disbursements | <u>26,263</u> | <u>712,622</u> | <u>-</u> | <u>8,600</u> | <u>100,074</u> | <u>17,010</u> |
| Excess (deficiency) of receipts over disbursements | <u>3,791</u> | <u>-</u> | <u>-</u> | <u>(8,600)</u> | <u>-</u> | <u>(17,010)</u> |
| Cash and investments - ending | <u>\$ 4,035</u> | <u>\$ -</u> | <u>\$ 2,834</u> | <u>\$ 63,900</u> | <u>\$ -</u> | <u>\$ 116,657</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Planning Comm Map Replacement | 93.069 Public Health Prepare H1N1 | 81.128 EECBG Block Grant | Special Revenue - Other | Admin Bldg Lease Rental | Jail Lease Rental |
|--|--|---|-----------------------------------|----------------------------------|----------------------------------|-------------------------|
| Cash and investments - beginning | \$ 3,899 | \$ 20,683 | \$ 121,165 | \$ 17,083 | \$ 26,041 | \$ 10,358 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 710,826 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 72,205 | - |
| Charges for services | - | - | - | 12,581 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 150 | - | - |
| Total receipts | - | - | - | 12,731 | 783,031 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 786,500 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 20,683 | 121,165 | 1,020 | - | - |
| Total disbursements | - | 20,683 | 121,165 | 1,020 | 786,500 | - |
| Excess (deficiency) of receipts over disbursements | - | (20,683) | (121,165) | 11,711 | (3,469) | - |
| Cash and investments - ending | \$ 3,899 | \$ - | \$ - | \$ 28,794 | \$ 22,572 | \$ 10,358 |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Transportation Debt Reserve | Fairground Lease | Work Release GOB | New Animal Shelter Donations | Construction Funds | Wheel Tax Project Fund |
|--|-----------------------------------|---------------------|------------------------|---------------------------------------|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ 1,098,050 | \$ 102,283 | \$ 172,792 | \$ 118,582 | \$ 684,926 | \$ 647,178 |
| Receipts: | | | | | | |
| Taxes | - | 1,343,341 | 271,078 | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 136,456 | 27,536 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 135,000 | - | - | 3,225 |
| Total receipts | - | 1,479,797 | 433,614 | - | - | 3,225 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 1,532,500 | 429,956 | - | - | 15,472 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 135,000 | - | 234,600 | - |
| Total disbursements | - | 1,532,500 | 564,956 | - | 234,600 | 15,472 |
| Excess (deficiency) of receipts over disbursements | - | (52,703) | (131,342) | - | (234,600) | (12,247) |
| Cash and investments - ending | <u>\$ 1,098,050</u> | <u>\$ 49,580</u> | <u>\$ 41,450</u> | <u>\$ 118,582</u> | <u>\$ 450,326</u> | <u>\$ 634,931</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Park Board Innkeepers Share | County Fees | CEDIT Homestead Credit | Net Payroll & Net Deposit | Payroll Withholding | Aflac - Post Tax |
|--|--------------------------------------|------------------|------------------------------|---------------------------------------|------------------------|---------------------------|
| Cash and investments - beginning | \$ 86,641 | \$ 19,757 | \$ 130,360 | \$ - | \$ 7,508 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | 4,656,216 | - | - | - |
| Licenses and permits | - | 91 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | 6,642 | - | - | - |
| Fines and forfeits | - | - | - | - | 1,127 | - |
| Other receipts | 147,804 | 6,590 | - | 11,818,771 | 4,711,354 | 4 |
| Total receipts | <u>147,804</u> | <u>6,681</u> | <u>4,662,858</u> | <u>11,818,771</u> | <u>4,712,481</u> | <u>4</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 11,818,771 | 4,701,164 | - |
| Supplies | - | 7,020 | - | - | - | - |
| Other services and charges | 61,671 | 3,454 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | 4,688,223 | - | 3,303 | - |
| Total disbursements | <u>61,671</u> | <u>10,474</u> | <u>4,688,223</u> | <u>11,818,771</u> | <u>4,704,467</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>86,133</u> | <u>(3,793)</u> | <u>(25,365)</u> | <u>-</u> | <u>8,014</u> | <u>4</u> |
| Cash and investments - ending | <u>\$ 172,774</u> | <u>\$ 15,964</u> | <u>\$ 104,995</u> | <u>\$ -</u> | <u>\$ 15,522</u> | <u>\$ 4</u> |

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Sheriff's Charitable Donations | Exit 59 Lauth Reimbursement | Lincoln Financial | Sheriffs Deferred Compensation | Partnership for Water Quality | Totals |
|--|--------------------------------------|--------------------------------------|----------------------|--------------------------------------|--|---------------|
| Cash and investments - beginning | \$ 473 | \$ 102,685 | \$ - | \$ - | \$ 41,749 | \$ 87,070,623 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 247,274,798 |
| Licenses and permits | - | - | - | - | - | 402,289 |
| Intergovernmental | - | - | - | - | - | 29,573,228 |
| Charges for services | - | - | - | - | - | 6,469,411 |
| Fines and forfeits | - | - | - | - | - | 2,625,840 |
| Other receipts | 125 | - | 10,552 | 33,397 | 19,839 | 52,040,554 |
| Total receipts | 125 | - | 10,552 | 33,397 | 19,839 | 338,386,120 |
| Disbursements: | | | | | | |
| Personal services | - | - | 3,191 | 33,397 | - | 42,268,729 |
| Supplies | - | - | - | - | - | 2,740,032 |
| Other services and charges | - | - | - | - | - | 17,943,921 |
| Capital outlay | - | - | - | - | - | 2,542,009 |
| Other disbursements | - | - | - | - | 27,404 | 269,396,604 |
| Total disbursements | - | - | 3,191 | 33,397 | 27,404 | 334,891,295 |
| Excess (deficiency) of receipts over disbursements | 125 | - | 7,361 | - | (7,565) | 3,494,825 |
| Cash and investments - ending | \$ 598 | \$ 102,685 | \$ 7,361 | \$ - | \$ 34,184 | \$ 90,565,448 |

HENDRICKS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 5,373,787</u> | <u>\$ 331,618</u> |

HENDRICKS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--------------------------------|-------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Building Facilities Corp | Fairgrounds | \$ 1,532,500 | 12-31-05 | 12-31-27 |
| Chase Equipment Leasing | Communications Center | 950,621 | 11-15-08 | 11-15-16 |
| CNH Capital America LLC | Bobcat - Park & Rec | 8,058 | 07-01-08 | 07-01-12 |
| Courthouse Building Corp | Administration Building | 785,000 | 07-15-08 | 01-15-16 |
| Key Bank | Highway Trucks | 89,492 | 02-10-09 | 02-10-13 |
| Navistar 2008 | Highway Trucks | 92,753 | 10-20-08 | 10-20-12 |
| Redevelopment Authority | Steel Mill TIF | 1,384,000 | 07-05-04 | 12-30-22 |
| SBC | Communications Center | <u>224,566</u> | 09-27-05 | 06-27-15 |
| Total governmental activities | | <u>5,066,990</u> | | |
| Total of annual lease payments | | <u>\$ 5,066,990</u> | | |

| Description of Debt | | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|---------------------------------------|--------------------------------|---|
| Type | Purpose | | |
| Governmental activities: | | | |
| General obligation bonds | Work Release Center | \$ 5,505,000 | \$ 427,356 |
| Revenue bonds | Transportation Series 2003 | 3,520,000 | 361,698 |
| Revenue bonds | Transportation Series 2009 | 6,740,000 | 546,912 |
| Revenue bonds | Westpoint TIF | 3,910,000 | 234,600 |
| Revenue bonds | Heartland Crossing TIF Series 2010A | 3,465,000 | 467,900 |
| Revenue bonds | Heartland Crossing TIF Series 2010B | 3,675,000 | 477,038 |
| Revenue bonds | 70 West Commerce TIF Series 2010 | 2,285,000 | - |
| Notes and loans payable | Westpoint TIF Bond Anticipation Notes | <u>1,200,000</u> | - |
| Total governmental activities | | <u>30,300,000</u> | <u>32,815,504</u> |
| Totals | | <u>\$ 30,300,000</u> | <u>\$ 2,515,504</u> |

HENDRICKS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

| | Ending Balance |
|-----------------------------------|-------------------|
| Governmental activities: | |
| Land | \$ 2,271,522 |
| Infrastructure | 50,213,746 |
| Buildings | 34,569,860 |
| Improvements other than buildings | 995,978 |
| Machinery, equipment and vehicles | 9,524,445 |
| Total governmental activities | 97,575,551 |
| Total capital assets | \$ 97,575,551 |

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:

County Auditor
County Home
County Surveyor
County Circuit Court

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 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, 2011. 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, 2011.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

June 26, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

HENDRICKS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

| 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 JUSTICE</u> | | | |
| Pass-Through Indiana Criminal Justice Institute | | | |
| JAG Program Cluster | | | |
| ARRA - 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>1</u> |
| Total for cluster | | | <u>1</u> |
| Crime Victim Assistance Victim Assistance | 16.575 | | <u>49,304</u> |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program Stop Grant | 16.580 | | <u>20,888</u> |
| Total for federal grantor agency | | | <u>70,194</u> |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Pass-Through Indiana Department of Transportation | | | |
| Highway Safety Cluster | | | |
| Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana | 20.601 | | <u>28,733</u> |
| Pass-Through Indiana Criminal Justice Institute | | | |
| Safety Incentive Grants for Use of Seatbelts Seat Belt Enforcement | 20.604 | | <u>31,122</u> |
| Total for cluster | | | <u>59,855</u> |
| Pass-Through Indiana Department of Transportation | | | |
| ARRA - Formula Grants for Other Than Urbanized Areas | 20.509 | | |
| Nonurbanized Area Formula Grant | | | 712,622 |
| LINK Hendricks County | | | <u>4,931</u> |
| Total for program | | | <u>717,553</u> |
| Total for federal grantor agency | | | <u>777,408</u> |
| <u>U.S. DEPARTMENT OF ENERGY</u> | | | |
| Direct Grant | | | |
| ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) EECBG Block Grant | 81.128 | | <u>121,165</u> |
| Total for federal grantor agency | | | <u>121,165</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, 2011
(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. ELECTION ASSISTANCE COMMISSION</u> | | | |
| Pass-Through Indiana Secretary of State | | | |
| Help America Vote Act Requirements Payments | 90.401 | | |
| Help America Vote Act | | | <u>8,600</u> |
| Total for federal grantor agency | | | <u>8,600</u> |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Pass-Through Indiana Department of Health | | | |
| Immunization Cluster | | | |
| Immunization Grants | 93.268 | | |
| Immunization Reimbursing | | | <u>17,950</u> |
| Pass-Through Indiana Department of Homeland Security | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | | |
| Medical Reserve Corporation | | | <u>10,103</u> |
| Public Health Emergency Preparedness | 93.069 | | |
| Bio Terrorism Prep Supplemental | | | 47,543 |
| CRI Public Health Prep | | | 18 |
| Public Health Preparedness H1N1 | | | <u>20,683</u> |
| Total for program | | | <u>68,244</u> |
| Pass-Through Indiana Family and Social Services Administration | | | |
| Child Support Enforcement | 93.563 | | |
| Title IV-D Administration | | | <u>473,428</u> |
| Total for federal grantor agency | | | <u>569,725</u> |
| Total federal awards expended | | | <u>\$ 1,547,091</u> |

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

HENDRICKS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

| Program Title | Federal CFDA Number | 2011 |
|--|---------------------------|-------------------|
| ARRA - Formula Grants for Other Than Urbanized Areas | 20.509 | \$ <u>717,553</u> |

HENDRICKS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

| | |
|--|---------------|
| Type of auditor's report issued: | Unqualified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statement noted? | no |

Federal Awards:

| | |
|--|---------------|
| Internal control over major programs: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | 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 |
|----------------|--|
| 20.509 | ARRA - Formula Grants for Other Than Urbanized Areas |
| 95.563 | Child Support Enforcement |

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



Hendricks County Auditor

Cinda Kattau
355 S Washington St #202
Danville, IN 46122-1759
317-745-9300
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March 20, 2012

TO: State Board of Accounts

RE: SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding no. 2010-01, Cash Management

| | |
|--------------------------|---|
| Federal Agency: | U.S. Department of Energy |
| Federal Program: | Energy Efficiency and Conservancy Block Grant |
| CFDA No.: | 81.128 |
| Auditee Contact Person: | Michael Graham |
| Title of Contact Person: | Hendricks County Administrator |
| Phone Number: | 317-745-9221 |

The following steps have been taken to better monitor grant receipts:

- 1) A copy of each federal grant application authorized by the County Commissioners and the award letter are kept in a file maintained by the County's Financial Administrator.
- 2) When federal grant money is received, the Financial Administrator requests a claim for payment from the appropriate department and processes it immediately.
- 3) If it's determined that the disbursement can't be made within three business days, the Financial Administrator contacts the Commissioners, as well as the originator of the funds to make arrangements for its return.

Finding no. 2010-02, Hendricks County, Davis-Bacon Act

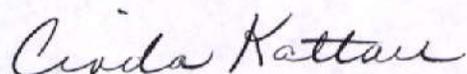
Federal Agency: U.S. Department of Energy
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The finding is no longer applicable as the county hasn't received additional federal grant money for construction projects. To ensure compliance with the Davis-Bacon Act in the future, all construction projects funded with federal grant dollars will be monitored for compliance of federal prevailing wage by either the pass-through entity or the county. If the pass-through agency does not plan to monitor the construction contractor or if there is no pass-through agency, the responsibility rests on the county and the following steps will be taken:

- 1) Construction contractors shall provide weekly detailed reports on all projects funded by federal grant dollars. These reports will show specific wage and payroll information.
- 2) The weekly reports shall be collected by department or sub-recipient and submitted to the County Financial Administrator for review.
- 3) The Financial Administrator will provide a monthly written report to the County Commissioners until the project is complete.

Prior audit finding 2010-01 has been corrected and prior audit finding 2010-02 has procedures in place for the future. If you have any questions or concerns, please don't hesitate to contact me.

Sincerely,



Cinda Kattau
Hendricks County Auditor

HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2012, with Eric Wathen, President of the Board of County Commissioners; Larry R. Hesson, President of the County Council; Cinda Kattau, Auditor; and Nancy L. Marsh, Treasurer. Our audit disclosed no material items that warrant comment at this time.