

**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, 2012 to December 31, 2012



**FILED**  
08/02/2013



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SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                                | <u>Term</u>  |
|---|--|--|
| Auditor   | Cinda Kattau                                   | 01-01-11 to 12-31-14   |
| Treasurer   | Nancy L. Marsh                                 | 01-01-11 to 12-31-14   |
| Clerk   | Cindy Spence<br>Debbie Hoskins                 | 01-01-09 to 12-31-12<br>01-01-13 to 12-31-16                         |
| Sheriff   | David Galloway                                 | 01-01-11 to 12-31-14   |
| Recorder  | Paul T. Hardin<br>(Vacant)<br>Theresa L. Lynch | 01-01-11 to 04-16-12<br>04-17-12 to 05-07-12<br>05-08-12 to 12-31-14 |
| President of the Board of<br>County Commissioners | Eric Wathen<br>Phyllis Palmer                  | 01-01-12 to 12-31-12<br>01-01-13 to 12-31-13                         |
| President of the<br>County Council                | Larry R. Hesson<br>Jay Puckett                 | 01-01-12 to 12-31-12<br>01-01-13 to 12-31-13                         |



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AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 11, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman  
State Examiner

June 11, 2013



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated June 11, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

June 11, 2013

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## 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, 2012

| Fund                           | Cash and<br>Investments<br>01-01-12 | Receipts     | Disbursements | Cash and<br>Investments<br>12-31-12 |
|--------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections   | \$ 2,783,748                        | \$ 1,440,304 | \$ 2,783,748  | \$ 1,440,304                        |
| Sheriff's Inmate Trust         | 91,879                              | 482,870      | 475,453       | 99,296                              |
| Jail Commissary                | 6,759                               | 186,119      | 186,416       | 6,462                               |
| Clerk's Trust                  | 634,858                             | 15,526,527   | 15,228,816    | 932,569                             |
| County Home Trust              | 1,353                               | 7,177        | 6,384         | 2,146                               |
| County General                 | 8,656,326                           | 32,669,458   | 31,150,633    | 10,175,151                          |
| Accident Report                | 7,770                               | 8,653        | 9,478         | 6,945                               |
| Bid Deposits and Bonds Holding | 193,347                             | 24,700       | 179,530       | 38,517                              |
| Campaign Finance Enforcement   | 906                                 | 75           | -             | 981                                 |
| Edit Project Fund              | 15,122,770                          | 4,519,407    | 2,465,454     | 17,176,723                          |
| Child Advocacy                 | 50                                  | 150          | -             | 200                                 |
| City and Town Court Costs      | 23,588                              | 24,583       | 36,216        | 11,955                              |
| Clerk's Records Perpetuation   | 63,584                              | 34,957       | 65,148        | 33,393                              |
| Community Corrections Grant    | 25,936                              | 476,185      | 501,736       | 385                                 |
| Community Transitions Program  | 15,069                              | 8,410        | 15,739        | 7,740                               |
| Controlled Substance Excise    | 16                                  | -            | -             | 16                                  |
| Assessor's Disclosure Fees     | 64,901                              | 17,580       | 22,586        | 59,895                              |
| Cumulative Bridge              | 5,585,555                           | 3,749,897    | 1,099,208     | 8,236,244                           |
| Cumulative Capital Development | 4,019,463                           | 1,612,369    | 3,027,613     | 2,604,219                           |
| Drug Free Community            | 142,405                             | 119,529      | 129,070       | 132,864                             |
| GIS Database Fees              | 3,065                               | 1,045        | 2,017         | 2,093                               |
| Emergency Planning Com         | 7,458                               | 7,629        | 276           | 14,811                              |
| Emergency Phone System         | 440,577                             | 608,580      | 1,049,157     | -                                   |
| Firearms Training              | 67,097                              | 53,405       | 78,663        | 41,839                              |
| Food & Beverage (County)       | 3,407,349                           | 1,613,246    | 1,300,469     | 3,720,126                           |
| General Drain Improvement      | 2,935,642                           | 524,154      | 2,024,223     | 1,435,573                           |
| Health                         | 331,965                             | 1,153,163    | 1,098,578     | 386,550                             |
| Identification Security Cty    | 351,135                             | 17,003       | -             | 368,138                             |
| Levy Excess Fund               | 45,550                              | 145,894      | -             | 191,444                             |
| Local Health Maint ***         | 85,029                              | 50,000       | 47,160        | 87,869                              |
| Local Road and Street          | 721,162                             | 981,470      | 639,158       | 1,063,474                           |
| Inmate Medical Co-Pay          | 4,543                               | 14,251       | 12,135        | 6,659                               |
| County Corrections             | 456                                 | 57,117       | 15,325        | 42,248                              |
| Motor Vehicle Highway          | 1,237,911                           | 3,752,315    | 3,237,748     | 1,752,478                           |
| Omitted Property Audits        | -                                   | 726,916      | 91,500        | 635,416                             |
| Park Nonreverting Capital      | 60,279                              | 123,821      | -             | 184,100                             |
| Park Nonreverting Operating    | -                                   | 3,347        | 50            | 3,297                               |
| Auditors Plat Book Fund        | 70,768                              | 34,393       | 27,555        | 77,606                              |
| Rainy Day                      | 11,068,520                          | 275,000      | 275,000       | 11,068,520                          |
| Reassessment #0123             | 144,138                             | 12           | 93,344        | 50,806                              |
| Reassessment 2017 #0124        | 278,706                             | 279,492      | -             | 558,198                             |
| Recorder's Records Perpetuatio | 1,316,041                           | 281,010      | 173,107       | 1,423,944                           |
| Sex & Violent Offender Admin   | -                                   | 5,405        | 61            | 5,344                               |
| Sheriff's Pension Trust        | 379,122                             | 99,817       | 282,640       | 196,299                             |
| Supplement Public Defend Fee   | 143,835                             | 83,099       | 82,910        | 144,024                             |
| Surplus Property Tax           | 848,119                             | 773,854      | 755,891       | 866,082                             |
| Surveyor's Cornerstone Perpetu | 25,398                              | 30,330       | 30,824        | 24,904                              |
| Tax Sale Redemption            | 4,061                               | 409,162      | 403,126       | 10,097                              |
| Tax Sale Surplus               | 1,910,279                           | 2,782,093    | 2,388,451     | 2,303,921                           |
| LHD Trust Account              | 165,762                             | 56,660       | 57,238        | 165,184                             |
| Survivors Speakout             | 46,159                              | 6,126        | 41,483        | 10,802                              |
| Wireless Emergency Telephone   | 369,509                             | 208,581      | 578,091       | (1)                                 |
| Guardian Ad-Litem User Fee     | 2,427                               | -            | -             | 2,427                               |
| Elected Official Training      | 6,173                               | 17,003       | 613           | 22,563                              |
| Offender Transportation Cty    | 563                                 | 1,938        | -             | 2,501                               |
| Statewide 911                  | -                                   | 1,942,702    | 1,017,769     | 924,933                             |
| Adult Probation Admin          | 414,091                             | 449,145      | 421,039       | 442,197                             |
| Juvenile Probation Fees        | 16,474                              | 154,082      | 164,765       | 5,791                               |
| Drain Maintenance              | 1,149,628                           | 2,987,028    | 1,631,256     | 2,505,400                           |
| Child Health & Other Services  | 45,978                              | 14,377       | 15,815        | 44,540                              |
| Donations                      | 123,946                             | 1,844        | 62,186        | 63,604                              |
| TIF Debt Service               | 1,135,186                           | 2,915,570    | 2,330,042     | 1,720,714                           |
| Westpoint Business Prk Capital | 439,788                             | -            | 234,600       | 205,188                             |

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, 2012  
(Continued)

| Fund                                 | Cash and<br>Investments<br>01-01-12 | Receipts    | Disbursements | Cash and<br>Investments<br>12-31-12 |
|--------------------------------------|-------------------------------------|-------------|---------------|-------------------------------------|
| Debt Service                         | 3,928,974                           | 7,445,618   | 7,046,500     | 4,328,092                           |
| Self-Insurance                       | 3,346,787                           | 6,208,465   | 6,331,604     | 3,223,648                           |
| Capital Projects                     | 2,133,214                           | 1,975,845   | 1,153,335     | 2,955,724                           |
| Payroll Clearing                     | -                                   | 11,699,572  | 11,699,572    | -                                   |
| Payroll Withholdings - Donations     | 3,221                               | 8,265       | 8,227         | 3,259                               |
| Payroll Withholdings - Insurance     | 19,125                              | 250,982     | 251,314       | 18,793                              |
| Payroll Withholdings - Other         | -                                   | 608,730     | 608,730       | -                                   |
| Payroll Withholdings - Child Support | -                                   | 64,483      | 64,483        | -                                   |
| Deferred Compensation                | -                                   | 174,380     | 174,380       | -                                   |
| Federal Income Tax Withholding       | 431                                 | 1,719,300   | 1,719,731     | -                                   |
| FICA & Medicare Withholding          | 27                                  | 909,266     | 909,274       | 19                                  |
| Flexible Spending Account            | -                                   | 140,542     | 140,303       | 239                                 |
| Income Tax Withholding County        | 24                                  | 223,708     | 223,733       | (1)                                 |
| Property Tax Payroll Deduction       | -                                   | 13,516      | 13,516        | -                                   |
| State Income Tax Withholding         | 58                                  | 548,333     | 548,394       | (3)                                 |
| Garnishment                          | -                                   | 19,943      | 19,943        | -                                   |
| SETTLEMENT                           | -                                   | 197,275,932 | 197,275,932   | -                                   |
| Wheel Tax                            | -                                   | 2,887,654   | 2,884,714     | 2,940                               |
| Commercial Vehicle Excise Tax        | -                                   | 809,727     | 809,727       | -                                   |
| Weed Lien Collections                | (456)                               | 5,807       | 5,476         | (125)                               |
| Sewage Charge Collections            | 395                                 | 438,682     | 433,616       | 5,461                               |
| Fines & Forfeitures                  | 5,295                               | 47,609      | 47,808        | 5,096                               |
| Infraction Judgements                | 25,091                              | 275,499     | 282,970       | 17,620                              |
| Overweight Vehicle Fines             | 35                                  | 419         | 453           | 1                                   |
| Special Death Benefits Fee           | 1,543                               | 14,148      | 14,878        | 813                                 |
| State Disclosure Fees                | 1,585                               | 17,410      | 17,085        | 1,910                               |
| Coroner's Training & Cont Edu        | 1,899                               | 12,075      | 12,833        | 1,141                               |
| Interstate Compact Fee - State       | 267                                 | 4,286       | 4,006         | 547                                 |
| Mortgage Fee Fund                    | 1,958                               | 22,873      | 22,595        | 2,236                               |
| State - Sex & Violent Offender       | 52                                  | 886         | 862           | 76                                  |
| Child Restraint Violations           | 25                                  | 987         | 1,012         | -                                   |
| State Inheritance Tax                | 676,086                             | 3,571,130   | 3,684,415     | 562,801                             |
| Educational License Plate            | -                                   | 3,975       | 3,976         | (1)                                 |
| Riverboat Gaming Funds               | -                                   | 861,622     | 861,595       | 27                                  |
| Convention and Tourism               | 123,499                             | 1,882,593   | 1,886,670     | 119,422                             |
| Certified Shares-CAGIT               | -                                   | 37,036,845  | 37,036,845    | -                                   |
| CEDIT County Tax                     | 901                                 | 9,269,304   | 9,269,304     | 901                                 |
| County User Fee -\$4 per ticket      | 177,219                             | 1,284       | 47,538        | 130,965                             |
| 93.563 Prosecutor PCA                | 6,149                               | 2,899       | 4,612         | 4,436                               |
| 93.563 Title IV-D ARRA               | 129,307                             | 17,748      | 147,055       | -                                   |
| 93.563 ARRA Clerk IVD Incent         | 6,814                               | -           | -             | 6,814                               |
| 93.563 Title IV-D Incentive          | -                                   | 63,545      | -             | 63,545                              |
| 93.563 Pros IVD Incent >'99          | 142,853                             | 37,006      | 48,744        | 131,115                             |
| 93.563 Clerk IVD Incent >'99         | 135,954                             | 24,594      | 14,821        | 145,727                             |
| Auditor Flexible Spending            | 136,688                             | 176,216     | 186,530       | 126,374                             |
| Healthy Families Checking            | 63,251                              | 206,116     | 118,304       | 151,063                             |
| Work Release Construction            | 1,059,554                           | 2           | 1,059,556     | -                                   |
| Government Center Construction       | 339,423                             | 43          | 339,466       | -                                   |
| Alternative Dispute Resolution       | -                                   | 10,688      | -             | 10,688                              |
| County User Fee                      | 497,839                             | 288,788     | 290,465       | 496,162                             |
| Animal Shelter                       | 8,915                               | 11,642      | 14,171        | 6,386                               |
| Task Force Indiana DUI               | 3                                   | 11,450      | 11,414        | 39                                  |
| K-9                                  | 1,349                               | 32,623      | 22,573        | 11,399                              |
| To Be Determined                     | -                                   | 4,121       | 4,121         | -                                   |
| Engineers Copy Fees                  | 9,864                               | 435         | 1,043         | 9,256                               |
| Warrick Landfill                     | -                                   | 44,242      | 44,242        | -                                   |
| Treasurer's Technology               | 2,997                               | 1,200       | -             | 4,197                               |
| Partnership for Water Quality        | 34,184                              | 21,079      | 20,640        | 34,623                              |
| Surveyor's Office Operating          | 247,758                             | 114,253     | 322,436       | 39,575                              |
| Vending Revenue                      | 7,759                               | 145         | 704           | 7,200                               |
| Economic Dev Service                 | 16,200                              | 21,220      | 31,920        | 5,500                               |

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, 2012  
(Continued)

| Fund                           | Cash and<br>Investments<br>01-01-12 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-12 |
|--------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Comm Corrections Proj Income   | 117,167                             | 157,509               | 175,495               | 99,181                              |
| Sheriff's Photo Fund           | 4,835                               | 1,545                 | 2,877                 | 3,503                               |
| Planning Comm Map Replacement  | 3,899                               | -                     | -                     | 3,899                               |
| Planning Comm Advertising Fees | 21,914                              | 3,410                 | 2,619                 | 22,705                              |
| Planning Comm Ordinance Fees   | 7,418                               | -                     | -                     | 7,418                               |
| Subdivision Inspection         | 128,504                             | 28,430                | 15,482                | 141,452                             |
| Theme Park Fees                | 14,002                              | -                     | -                     | 14,002                              |
| Building Inspection Fees       | 226,574                             | 3,667                 | -                     | 230,241                             |
| Bond Forfeitures               | 35,472                              | -                     | -                     | 35,472                              |
| Innkeepers Tax County's 1.5%   | 30,841                              | 344,928               | 342,947               | 32,822                              |
| TIR Hend Co Redevel Portion    | 116,657                             | 1,200                 | 15,845                | 102,012                             |
| Home Detention Fees            | 30                                  | 182,334               | 165,871               | 16,493                              |
| Law Enforcement                | 80,514                              | 232,037               | 157,956               | 154,595                             |
| County Copy Paper              | 9,595                               | 76                    | 60                    | 9,611                               |
| Rieth-Riley Retainage          | 35,568                              | -                     | -                     | 35,568                              |
| Steelcore Retainage            | 59,778                              | -                     | -                     | 59,778                              |
| Prosecutors Special Fees       | 6,368                               | 4,484                 | 8,128                 | 2,724                               |
| Tout School Creek Addition     | 2,000                               | -                     | -                     | 2,000                               |
| Project ATTEND                 | 10,000                              | 11,000                | 11,000                | 10,000                              |
| Conserv Club Dam Retainage     | -                                   | 22,115                | 21,115                | 1,000                               |
| CEDIT Homestead Credit         | 104,995                             | 374,352               | -                     | 479,347                             |
| COIT HOMESTEAD                 | -                                   | 5,184,630             | 4,612,998             | 571,632                             |
| HEA 1001 STATE HSC             | 30,083                              | 901                   | -                     | 30,984                              |
| 16.575 Victim's Assistance     | (2,347)                             | 50,426                | 54,124                | (6,045)                             |
| 16.580 Bulletproof Vest Progam | 6                                   | -                     | -                     | 6                                   |
| 16.580 STOP                    | (9,400)                             | 25,371                | 20,888                | (4,917)                             |
| 16.606 SCAAP                   | 12,765                              | 10,313                | 12,612                | 10,466                              |
| B & O Trail Association        | -                                   | 88,377                | 88,377                | -                                   |
| 20.509 LINK Hendricks Co       | -                                   | 709,259               | 709,259               | -                                   |
| 20.509 New Freedom Oper Assist | 39                                  | -                     | -                     | 39                                  |
| 20.601 Op Pullover             | 479                                 | -                     | -                     | 479                                 |
| 20.604 Big Co Seat Belt Enf    | 14                                  | 16,491                | 21,939                | (5,434)                             |
| 90.401 Help America Vote Act   | 63,900                              | -                     | -                     | 63,900                              |
| 93.008 Medical Reserve Corp    | 9,897                               | -                     | 1,748                 | 8,149                               |
| 93.069 BT Prep Supplemental    | 6,301                               | 18,677                | 35,850                | (10,872)                            |
| 93.069 CRI Public Health Prep  | 5,520                               | -                     | 235                   | 5,285                               |
| 93.283 Health BT Prep          | 5,640                               | 23,006                | -                     | 28,646                              |
| 93.617 Non-reverting HAVA      | 4,540                               | -                     | -                     | 4,540                               |
| Citizens Corp Council          | 1,911                               | -                     | -                     | 1,911                               |
| Coalition Against Fam Violence | 12                                  | -                     | -                     | 12                                  |
| 20.509 ARRA Rural Public Trans | -                                   | 32,845                | 32,845                | -                                   |
| 20.509 ARRA Transit Facility   | -                                   | 104,762               | 173,427               | (68,665)                            |
| Vandalia Project               | -                                   | 85,354                | 104,638               | (19,284)                            |
| CERT FFY03 Sub-Grant           | 923                                 | -                     | -                     | 923                                 |
| Sheriff's Equitable Sharing    | 7,907                               | -                     | -                     | 7,907                               |
| 16.585 Drug Ct Discretionary   | 1,359                               | -                     | -                     | 1,359                               |
| 16.738 Edward Byrne Memorial   | -                                   | 25,780                | 25,780                | -                                   |
| 97.042 Emer Mgmt Competitive   | -                                   | 3,488                 | 3,488                 | -                                   |
| LHM Supplemental               | 170,511                             | 21,647                | 4,098                 | 188,060                             |
| Healthy Families               | 38,546                              | 322,407               | 327,170               | 33,783                              |
| Soil and Water Grant           | 822                                 | 5,000                 | 5,000                 | 822                                 |
| DARE                           | 7,835                               | 1,240                 | 5,421                 | 3,654                               |
| Interpreter Grant Supreme Ct.  | 9,586                               | 4,350                 | 4,703                 | 9,233                               |
| IU Foundation                  | -                                   | 1,900                 | 111                   | 1,789                               |
| Court Reform Grant             | -                                   | 65,000                | 65,000                | -                                   |
| Problem Solving Court Grant    | -                                   | 3,500                 | 3,500                 | -                                   |
| Totals                         | <u>\$ 81,921,268</u>                | <u>\$ 380,264,590</u> | <u>\$ 373,480,265</u> | <u>\$ 88,705,593</u>                |

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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: 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, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the state.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, 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.

*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.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

The County also contributes to additional pension plans unique to the County. Information regarding these plans may be obtained from the County.

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of either a correction of errors not occurring until the next calendar year, or the funds being set up for reimbursable grants.

**Note 9. Holding Corporations**

The County has entered into a capital lease with HC Courthouse Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$785,000.

The County has entered into a capital lease with HC Building Facilities Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$1,528,000.

The County has entered into a capital lease with HC Redevelopment Authority (the lessor). The lessor was organized as a not for profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$1,384,000.

**Note 10. Other Postemployment Benefits**

The County provides to eligible retirees and their spouses the following benefits; Medical, Dental, and Vision Insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

**Note 11. Combined Funds**

Numerous funds that were listed separately in prior financial statements have now been combined to conform to the Indiana State Board of Accounts new chart of accounts. For example: County User Fee Fund is now a combination of prior year funds titled Pretrial Diversions, Law Enforcement Continuing Education, and Jury Fees. There are some sub accounts which are kept separate in our financial system, but combined for the Financial Statement. Funds reported this year which present totals of sub accounts in our financial system are Adult Probation Fees, Donations, Debt Service, and Capital Projects.

Payroll Withholding funds have been reorganized to conform to the State Board of Accounts new chart of accounts. Some of these funds were separated, while others were combined to more accurately report the payroll withholding activity.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

|   | After<br>Settlement<br>Collections | Sheriff's<br>Inmate<br>Trust | Jail<br>Commissary | Clerk's<br>Trust | County<br>Home<br>Trust | County<br>General | Accident<br>Report | Bid<br>Deposits<br>and<br>Bonds<br>Holding |
|---|------------------------------------|------------------------------|--------------------|------------------|-------------------------|-------------------|--------------------|--|
| Cash and investments - beginning                      | \$ 2,783,748                       | \$ 91,879                    | \$ 6,759           | \$ 634,858       | \$ 1,353                | \$ 8,656,326      | \$ 7,770           | \$ 193,347                                 |
| Receipts:   |                                    |                              |                    |                  |                         |                   |                    |  |
| Taxes   | 847,132                            | -                            | -                  | -                | -                       | 23,987,899        | -                  | -  |
| Licenses and permits                                  | -                                  | -                            | -                  | -                | -                       | 599,665           | -                  | -  |
| Intergovernmental                                     | 593,172                            | -                            | -                  | -                | -                       | 2,352,854         | -                  | -  |
| Charges for services                                  | -                                  | -                            | 186,119            | -                | -                       | 2,849,443         | 8,653              | -  |
| Fines and forfeits                                    | -                                  | -                            | -                  | -                | -                       | 766,219           | -                  | -  |
| Other receipts  | -                                  | 482,870                      | -                  | 15,526,527       | 7,177                   | 2,113,378         | -                  | 24,700                                     |
| Total receipts  | 1,440,304                          | 482,870                      | 186,119            | 15,526,527       | 7,177                   | 32,669,458        | 8,653              | 24,700                                     |
| Disbursements:  |                                    |                              |                    |                  |                         |                   |                    |  |
| Personal services                                     | -                                  | -                            | -                  | -                | -                       | 20,142,480        | -                  | -  |
| Supplies  | -                                  | -                            | -                  | -                | -                       | 1,295,163         | -                  | -  |
| Other services and charges                            | -                                  | -                            | -                  | -                | -                       | 6,917,304         | -                  | -  |
| Capital outlay  | -                                  | -                            | -                  | -                | -                       | 497,896           | -                  | -  |
| Other disbursements                                   | 2,783,748                          | 475,453                      | 186,416            | 15,228,816       | 6,384                   | 2,297,790         | 9,478              | 179,530                                    |
| Total disbursements                                   | 2,783,748                          | 475,453                      | 186,416            | 15,228,816       | 6,384                   | 31,150,633        | 9,478              | 179,530                                    |
| Excess (deficiency) of receipts over<br>disbursements | (1,343,444)                        | 7,417                        | (297)              | 297,711          | 793                     | 1,518,825         | (825)              | (154,830)                                  |
| Cash and investments - ending                         | \$ 1,440,304                       | \$ 99,296                    | \$ 6,462           | \$ 932,569       | \$ 2,146                | \$ 10,175,151     | \$ 6,945           | \$ 38,517                                  |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Campaign<br>Finance<br>Enforcement | Edit<br>Project<br>Fund | Child<br>Advocacy | City<br>and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>Perpetuation | Community<br>Corrections<br>Grant | Community<br>Transitions<br>Program | Controlled<br>Substance<br>Excise |
|---|------------------------------------|-------------------------|-------------------|---------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|
| Cash and investments - beginning                      | \$ 906                             | \$ 15,122,770           | \$ 50             | \$ 23,588                             | \$ 63,584                          | \$ 25,936                         | \$ 15,069                           | \$ 16                             |
| Receipts:   |                                    |                         |                   |                                       |                                    |                                   |                                     |                                   |
| Taxes   | -                                  | 3,897,176               | -                 | -                                     | -                                  | -                                 | -                                   | -                                 |
| Licenses and permits                                  | -                                  | -                       | -                 | -                                     | -                                  | -                                 | -                                   | -                                 |
| Intergovernmental                                     | -                                  | -                       | -                 | -                                     | -                                  | 476,185                           | 6,405                               | -                                 |
| Charges for services                                  | -                                  | -                       | -                 | -                                     | 1,945                              | -                                 | -                                   | -                                 |
| Fines and forfeits                                    | -                                  | -                       | 150               | 24,583                                | 32,934                             | -                                 | -                                   | -                                 |
| Other receipts  | 75                                 | 622,231                 | -                 | -                                     | 78                                 | -                                 | 2,005                               | -                                 |
| Total receipts  | 75                                 | 4,519,407               | 150               | 24,583                                | 34,957                             | 476,185                           | 8,410                               | -                                 |
| Disbursements:  |                                    |                         |                   |                                       |                                    |                                   |                                     |                                   |
| Personal services                                     | -                                  | -                       | -                 | -                                     | 24,619                             | 476,787                           | -                                   | -                                 |
| Supplies  | -                                  | 2,000                   | -                 | -                                     | 9,705                              | 22,769                            | -                                   | -                                 |
| Other services and charges                            | -                                  | 1,971,091               | -                 | -                                     | 26,665                             | -                                 | -                                   | -                                 |
| Capital outlay  | -                                  | 492,363                 | -                 | -                                     | 4,159                              | -                                 | -                                   | -                                 |
| Other disbursements                                   | -                                  | -                       | -                 | 36,216                                | -                                  | 2,180                             | 15,739                              | -                                 |
| Total disbursements                                   | -                                  | 2,465,454               | -                 | 36,216                                | 65,148                             | 501,736                           | 15,739                              | -                                 |
| Excess (deficiency) of receipts over<br>disbursements | 75                                 | 2,053,953               | 150               | (11,633)                              | (30,191)                           | (25,551)                          | (7,329)                             | -                                 |
| Cash and investments - ending                         | \$ 981                             | \$ 17,176,723           | \$ 200            | \$ 11,955                             | \$ 33,393                          | \$ 385                            | \$ 7,740                            | \$ 16                             |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Assessor's<br>Disclosure<br>Fees | Cumulative<br>Bridge | Cumulative<br>Capital<br>Development | Drug<br>Free<br>Community | GIS<br>Database<br>Fees | Emergency<br>Planning<br>Com | Emergency<br>Phone<br>System | Firearms<br>Training |
|---|----------------------------------|----------------------|--------------------------------------|---------------------------|-------------------------|------------------------------|------------------------------|----------------------|
| Cash and investments - beginning                      | \$ 64,901                        | \$ 5,585,555         | \$ 4,019,463                         | \$ 142,405                | \$ 3,065                | \$ 7,458                     | \$ 440,577                   | \$ 67,097            |
| Receipts:   |                                  |                      |                                      |                           |                         |                              |                              |                      |
| Taxes   | -                                | 3,327,070            | 1,206,452                            | -                         | -                       | -                            | -                            | -                    |
| Licenses and permits                                  | -                                | -                    | -                                    | -                         | -                       | -                            | -                            | -                    |
| Intergovernmental                                     | -                                | 319,951              | 116,020                              | -                         | -                       | 7,629                        | -                            | -                    |
| Charges for services                                  | 17,580                           | 18,350               | -                                    | -                         | -                       | -                            | 608,580                      | 49,210               |
| Fines and forfeits                                    | -                                | -                    | -                                    | 116,755                   | -                       | -                            | -                            | -                    |
| Other receipts  | -                                | 84,526               | 289,897                              | 2,774                     | 1,045                   | -                            | -                            | 4,195                |
| Total receipts  | 17,580                           | 3,749,897            | 1,612,369                            | 119,529                   | 1,045                   | 7,629                        | 608,580                      | 53,405               |
| Disbursements:  |                                  |                      |                                      |                           |                         |                              |                              |                      |
| Personal services                                     | 22,586                           | 498,705              | -                                    | 14,900                    | -                       | -                            | -                            | -                    |
| Supplies  | -                                | 2,818                | -                                    | 925                       | -                       | -                            | -                            | -                    |
| Other services and charges                            | -                                | 597,685              | 330,384                              | 100,830                   | -                       | -                            | 587,594                      | -                    |
| Capital outlay  | -                                | -                    | 2,697,229                            | -                         | -                       | -                            | -                            | -                    |
| Other disbursements                                   | -                                | -                    | -                                    | 12,415                    | 2,017                   | 276                          | 461,563                      | 78,663               |
| Total disbursements                                   | 22,586                           | 1,099,208            | 3,027,613                            | 129,070                   | 2,017                   | 276                          | 1,049,157                    | 78,663               |
| Excess (deficiency) of receipts over<br>disbursements | (5,006)                          | 2,650,689            | (1,415,244)                          | (9,541)                   | (972)                   | 7,353                        | (440,577)                    | (25,258)             |
| Cash and investments - ending                         | \$ 59,895                        | \$ 8,236,244         | \$ 2,604,219                         | \$ 132,864                | \$ 2,093                | \$ 14,811                    | \$ -                         | \$ 41,839            |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Food<br>&<br>Beverage<br>(County) | General<br>Drain<br>Improvement | Health            | Identification<br>Security<br>Cty | Levy<br>Excess<br>Fund | Local<br>Health<br>Maint<br>*** | Local<br>Road<br>and<br>Street | Inmate<br>Medical<br>Co-Pay |
|--|-----------------------------------|---------------------------------|-------------------|-----------------------------------|------------------------|---------------------------------|--------------------------------|-----------------------------|
| Cash and investments - beginning                   | \$ 3,407,349                      | \$ 2,935,642                    | \$ 331,965        | \$ 351,135                        | \$ 45,550              | \$ 85,029                       | \$ 721,162                     | \$ 4,543                    |
| Receipts:  |                                   |                                 |                   |                                   |                        |                                 |                                |                             |
| Taxes  | 1,359,266                         | 261,191                         | 808,447           | -                                 | 73,473                 | -                               | -                              | -                           |
| Licenses and permits                               | -                                 | -                               | -                 | -                                 | -                      | -                               | -                              | -                           |
| Intergovernmental                                  | -                                 | 25,118                          | 77,745            | -                                 | -                      | 50,000                          | 975,328                        | -                           |
| Charges for services                               | -                                 | 16,606                          | 266,166           | 17,003                            | -                      | -                               | -                              | 8,918                       |
| Fines and forfeits                                 | -                                 | -                               | -                 | -                                 | -                      | -                               | -                              | -                           |
| Other receipts                                     | 253,980                           | 221,239                         | 805               | -                                 | 72,421                 | -                               | 6,142                          | 5,333                       |
| Total receipts                                     | <u>1,613,246</u>                  | <u>524,154</u>                  | <u>1,153,163</u>  | <u>17,003</u>                     | <u>145,894</u>         | <u>50,000</u>                   | <u>981,470</u>                 | <u>14,251</u>               |
| Disbursements:                                     |                                   |                                 |                   |                                   |                        |                                 |                                |                             |
| Personal services                                  | 11,541                            | -                               | 1,025,111         | -                                 | -                      | 47,160                          | -                              | -                           |
| Supplies   | -                                 | -                               | 17,324            | -                                 | -                      | -                               | 310,846                        | -                           |
| Other services and charges                         | 1,271,353                         | 1,025                           | 55,378            | -                                 | -                      | -                               | 49,617                         | -                           |
| Capital outlay                                     | 17,575                            | -                               | -                 | -                                 | -                      | -                               | 278,695                        | -                           |
| Other disbursements                                | -                                 | 2,023,198                       | 765               | -                                 | -                      | -                               | -                              | 12,135                      |
| Total disbursements                                | <u>1,300,469</u>                  | <u>2,024,223</u>                | <u>1,098,578</u>  | <u>-</u>                          | <u>-</u>               | <u>47,160</u>                   | <u>639,158</u>                 | <u>12,135</u>               |
| Excess (deficiency) of receipts over disbursements | <u>312,777</u>                    | <u>(1,500,069)</u>              | <u>54,585</u>     | <u>17,003</u>                     | <u>145,894</u>         | <u>2,840</u>                    | <u>342,312</u>                 | <u>2,116</u>                |
| Cash and investments - ending                      | <u>\$ 3,720,126</u>               | <u>\$ 1,435,573</u>             | <u>\$ 386,550</u> | <u>\$ 368,138</u>                 | <u>\$ 191,444</u>      | <u>\$ 87,869</u>                | <u>\$ 1,063,474</u>            | <u>\$ 6,659</u>             |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | County<br>Corrections | Motor<br>Vehicle<br>Highway | Omitted<br>Property<br>Audits | Park<br>Nonreverting<br>Capital | Park<br>Nonreverting<br>Operating | Auditors<br>Plat<br>Book<br>Fund | Rainy<br>Day         | Reassessment<br>#0123 |
|--|-----------------------|-----------------------------|-------------------------------|---------------------------------|-----------------------------------|----------------------------------|----------------------|-----------------------|
| Cash and investments - beginning                   | \$ 456                | \$ 1,237,911                | \$ -                          | \$ 60,279                       | \$ -                              | \$ 70,768                        | \$ 11,068,520        | \$ 144,138            |
| Receipts:  |                       |                             |                               |                                 |                                   |                                  |                      |                       |
| Taxes  | -                     | -                           | -                             | -                               | -                                 | -                                | -                    | -                     |
| Licenses and permits                               | -                     | -                           | -                             | -                               | -                                 | -                                | -                    | -                     |
| Intergovernmental                                  | -                     | 3,155,707                   | -                             | -                               | -                                 | -                                | -                    | -                     |
| Charges for services                               | 57,117                | -                           | 726,916                       | 23,821                          | 3,347                             | 34,393                           | -                    | -                     |
| Fines and forfeits                                 | -                     | -                           | -                             | -                               | -                                 | -                                | -                    | -                     |
| Other receipts                                     | -                     | 596,608                     | -                             | 100,000                         | -                                 | -                                | 275,000              | 12                    |
| Total receipts                                     | <u>57,117</u>         | <u>3,752,315</u>            | <u>726,916</u>                | <u>123,821</u>                  | <u>3,347</u>                      | <u>34,393</u>                    | <u>275,000</u>       | <u>12</u>             |
| Disbursements:                                     |                       |                             |                               |                                 |                                   |                                  |                      |                       |
| Personal services                                  | -                     | 2,040,616                   | -                             | -                               | -                                 | 11,042                           | -                    | 9,848                 |
| Supplies   | -                     | 788,808                     | -                             | -                               | -                                 | -                                | -                    | -                     |
| Other services and charges                         | -                     | 337,277                     | -                             | -                               | -                                 | 16,513                           | -                    | 83,496                |
| Capital outlay                                     | -                     | 71,047                      | -                             | -                               | -                                 | -                                | -                    | -                     |
| Other disbursements                                | 15,325                | -                           | 91,500                        | -                               | 50                                | -                                | 275,000              | -                     |
| Total disbursements                                | <u>15,325</u>         | <u>3,237,748</u>            | <u>91,500</u>                 | <u>-</u>                        | <u>50</u>                         | <u>27,555</u>                    | <u>275,000</u>       | <u>93,344</u>         |
| Excess (deficiency) of receipts over disbursements | <u>41,792</u>         | <u>514,567</u>              | <u>635,416</u>                | <u>123,821</u>                  | <u>3,297</u>                      | <u>6,838</u>                     | <u>-</u>             | <u>(93,332)</u>       |
| Cash and investments - ending                      | <u>\$ 42,248</u>      | <u>\$ 1,752,478</u>         | <u>\$ 635,416</u>             | <u>\$ 184,100</u>               | <u>\$ 3,297</u>                   | <u>\$ 77,606</u>                 | <u>\$ 11,068,520</u> | <u>\$ 50,806</u>      |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Reassessment<br>2017<br>#0124 | Recorder's<br>Records<br>Perpetuatio | Sex<br>&<br>Violent<br>Offender<br>Admin | Sheriff's<br>Pension<br>Trust | Supplement<br>Public<br>Defend<br>Fee | Surplus<br>Property<br>Tax | Surveyor's<br>Cornerstone<br>Perpetu | Tax<br>Sale<br>Redemption |
|--|-------------------------------|--------------------------------------|--|-------------------------------|---------------------------------------|----------------------------|--------------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 278,706                    | \$ 1,316,041                         | \$ -                                     | \$ 379,122                    | \$ 143,835                            | \$ 848,119                 | \$ 25,398                            | \$ 4,061                  |
| Receipts:  |                               |                                      |  |                               |                                       |                            |                                      |                           |
| Taxes  | 254,972                       | -                                    | -  | -                             | -                                     | 771,859                    | -                                    | -                         |
| Licenses and permits                               | -                             | -                                    | -  | -                             | -                                     | -                          | -                                    | -                         |
| Intergovernmental                                  | 24,520                        | -                                    | -  | -                             | -                                     | -                          | -                                    | -                         |
| Charges for services                               | -                             | 281,010                              | 5,405                                    | 28,140                        | -                                     | 1,453                      | 28,330                               | -                         |
| Fines and forfeits                                 | -                             | -                                    | -  | 71,677                        | 83,099                                | -                          | -                                    | -                         |
| Other receipts                                     | -                             | -                                    | -  | -                             | -                                     | 542                        | 2,000                                | 409,162                   |
| Total receipts                                     | <u>279,492</u>                | <u>281,010</u>                       | <u>5,405</u>                             | <u>99,817</u>                 | <u>83,099</u>                         | <u>773,854</u>             | <u>30,330</u>                        | <u>409,162</u>            |
| Disbursements:                                     |                               |                                      |  |                               |                                       |                            |                                      |                           |
| Personal services                                  | -                             | 123,251                              | -  | -                             | -                                     | -                          | 4,703                                | -                         |
| Supplies   | -                             | -                                    | -  | -                             | -                                     | -                          | -                                    | -                         |
| Other services and charges                         | -                             | -                                    | -  | -                             | 82,910                                | -                          | -                                    | -                         |
| Capital outlay                                     | -                             | -                                    | -  | -                             | -                                     | -                          | -                                    | -                         |
| Other disbursements                                | -                             | 49,856                               | 61                                       | 282,640                       | -                                     | 755,891                    | 26,121                               | 403,126                   |
| Total disbursements                                | <u>-</u>                      | <u>173,107</u>                       | <u>61</u>                                | <u>282,640</u>                | <u>82,910</u>                         | <u>755,891</u>             | <u>30,824</u>                        | <u>403,126</u>            |
| Excess (deficiency) of receipts over disbursements | <u>279,492</u>                | <u>107,903</u>                       | <u>5,344</u>                             | <u>(182,823)</u>              | <u>189</u>                            | <u>17,963</u>              | <u>(494)</u>                         | <u>6,036</u>              |
| Cash and investments - ending                      | <u>\$ 558,198</u>             | <u>\$ 1,423,944</u>                  | <u>\$ 5,344</u>                          | <u>\$ 196,299</u>             | <u>\$ 144,024</u>                     | <u>\$ 866,082</u>          | <u>\$ 24,904</u>                     | <u>\$ 10,097</u>          |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Tax<br>Sale<br>Surplus | LHD<br>Trust<br>Account | Survivors<br>Speakout | Wireless<br>Emergency<br>Telephone | Guardian<br>Ad-Litem<br>User<br>Fee | Elected<br>Official<br>Training | Offender<br>Transportation<br>City |
|---|------------------------|-------------------------|-----------------------|------------------------------------|-------------------------------------|---------------------------------|------------------------------------|
| Cash and investments - beginning                      | \$ 1,910,279           | \$ 165,762              | \$ 46,159             | \$ 369,509                         | \$ 2,427                            | \$ 6,173                        | \$ 563                             |
| Receipts:   |                        |                         |                       |                                    |                                     |                                 |                                    |
| Taxes   | -                      | -                       | -                     | -                                  | -                                   | -                               | -                                  |
| Licenses and permits                                  | -                      | -                       | -                     | -                                  | -                                   | -                               | -                                  |
| Intergovernmental                                     | -                      | 56,660                  | -                     | -                                  | -                                   | -                               | -                                  |
| Charges for services                                  | -                      | -                       | -                     | 208,581                            | -                                   | 17,003                          | -                                  |
| Fines and forfeits                                    | -                      | -                       | 6,126                 | -                                  | -                                   | -                               | 1,938                              |
| Other receipts  | 2,782,093              | -                       | -                     | -                                  | -                                   | -                               | -                                  |
| Total receipts  | 2,782,093              | 56,660                  | 6,126                 | 208,581                            | -                                   | 17,003                          | 1,938                              |
| Disbursements:  |                        |                         |                       |                                    |                                     |                                 |                                    |
| Personal services                                     | -                      | 53,363                  | -                     | -                                  | -                                   | -                               | -                                  |
| Supplies  | -                      | -                       | 1,325                 | -                                  | -                                   | -                               | -                                  |
| Other services and charges                            | -                      | 3,875                   | 7,847                 | -                                  | -                                   | 613                             | -                                  |
| Capital outlay  | -                      | -                       | 29,630                | -                                  | -                                   | -                               | -                                  |
| Other disbursements                                   | 2,388,451              | -                       | 2,681                 | 578,091                            | -                                   | -                               | -                                  |
| Total disbursements                                   | 2,388,451              | 57,238                  | 41,483                | 578,091                            | -                                   | 613                             | -                                  |
| Excess (deficiency) of receipts over<br>disbursements | 393,642                | (578)                   | (35,357)              | (369,510)                          | -                                   | 16,390                          | 1,938                              |
| Cash and investments - ending                         | \$ 2,303,921           | \$ 165,184              | \$ 10,802             | \$ (1)                             | \$ 2,427                            | \$ 22,563                       | \$ 2,501                           |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Statewide<br>911 | Adult<br>Probation<br>Admin | Juvenile<br>Probation<br>Fees | Drain<br>Maintenance | Child<br>Health<br>&<br>Other<br>Services | Donations  | TIF<br>Debt<br>Service |
|--|------------------|-----------------------------|-------------------------------|----------------------|---|------------|------------------------|
| Cash and investments - beginning                   | \$ -             | \$ 414,091                  | \$ 16,474                     | \$ 1,149,628         | \$ 45,978                                 | \$ 123,946 | \$ 1,135,186           |
| Receipts:  |                  |                             |                               |                      |   |            |                        |
| Taxes  | -                | -                           | -                             | -                    | -   | -          | 2,915,570              |
| Licenses and permits                               | -                | -                           | -                             | 4,801                | -   | -          | -                      |
| Intergovernmental                                  | -                | -                           | -                             | -                    | -   | -          | -                      |
| Charges for services                               | 902,991          | -                           | -                             | 2,822,509            | 13,917                                    | -          | -                      |
| Fines and forfeits                                 | -                | 349,234                     | 131,075                       | -                    | -   | -          | -                      |
| Other receipts                                     | 1,039,711        | 99,911                      | 23,007                        | 159,718              | 460                                       | 1,844      | -                      |
| Total receipts                                     | 1,942,702        | 449,145                     | 154,082                       | 2,987,028            | 14,377                                    | 1,844      | 2,915,570              |
| Disbursements:                                     |                  |                             |                               |                      |   |            |                        |
| Personal services                                  | -                | 317,850                     | 101,236                       | 317,527              | -   | 12         | -                      |
| Supplies   | -                | 4,576                       | -                             | -                    | -   | -          | -                      |
| Other services and charges                         | 1,017,769        | 39,787                      | 1,722                         | -                    | -   | -          | 2,330,042              |
| Capital outlay                                     | -                | 24,252                      | -                             | -                    | -   | -          | -                      |
| Other disbursements                                | -                | 34,574                      | 61,807                        | 1,313,729            | 15,815                                    | 62,174     | -                      |
| Total disbursements                                | 1,017,769        | 421,039                     | 164,765                       | 1,631,256            | 15,815                                    | 62,186     | 2,330,042              |
| Excess (deficiency) of receipts over disbursements | 924,933          | 28,106                      | (10,683)                      | 1,355,772            | (1,438)                                   | (60,342)   | 585,528                |
| Cash and investments - ending                      | \$ 924,933       | \$ 442,197                  | \$ 5,791                      | \$ 2,505,400         | \$ 44,540                                 | \$ 63,604  | \$ 1,720,714           |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Westpoint<br>Business<br>Prk<br>Capital | Debt<br>Service | Self-Insurance | Capital<br>Projects | Payroll<br>Clearing | Payroll<br>Withholdings<br>Donations | Payroll<br>Withholdings<br>Insurance |
|--|---|-----------------|----------------|---------------------|---------------------|--------------------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ 439,788                              | \$ 3,928,974    | \$ 3,346,787   | \$ 2,133,214        | \$ -                | \$ 3,221                             | \$ 19,125                            |
| Receipts:  |   |                 |                |                     |                     |                                      |                                      |
| Taxes  | -                                       | 3,695,955       | -              | 695,616             | -                   | -                                    | -                                    |
| Licenses and permits                               | -                                       | -               | -              | -                   | -                   | -                                    | -                                    |
| Intergovernmental                                  | -                                       | 266,725         | -              | -                   | -                   | -                                    | -                                    |
| Charges for services                               | -                                       | -               | -              | -                   | -                   | -                                    | -                                    |
| Fines and forfeits                                 | -                                       | -               | -              | -                   | -                   | -                                    | -                                    |
| Other receipts                                     | -                                       | 3,482,938       | 6,208,465      | 1,280,229           | 11,699,572          | 8,265                                | 250,982                              |
| Total receipts                                     | -                                       | 7,445,618       | 6,208,465      | 1,975,845           | 11,699,572          | 8,265                                | 250,982                              |
| Disbursements:                                     |   |                 |                |                     |                     |                                      |                                      |
| Personal services                                  | -                                       | -               | 219,854        | -                   | 11,699,572          | 8,227                                | 250,937                              |
| Supplies   | -                                       | -               | -              | -                   | -                   | -                                    | -                                    |
| Other services and charges                         | -                                       | 3,590,380       | -              | 978,001             | -                   | -                                    | -                                    |
| Capital outlay                                     | -                                       | -               | -              | 138,292             | -                   | -                                    | -                                    |
| Other disbursements                                | 234,600                                 | 3,456,120       | 6,111,750      | 37,042              | -                   | -                                    | 377                                  |
| Total disbursements                                | 234,600                                 | 7,046,500       | 6,331,604      | 1,153,335           | 11,699,572          | 8,227                                | 251,314                              |
| Excess (deficiency) of receipts over disbursements | (234,600)                               | 399,118         | (123,139)      | 822,510             | -                   | 38                                   | (332)                                |
| Cash and investments - ending                      | \$ 205,188                              | \$ 4,328,092    | \$ 3,223,648   | \$ 2,955,724        | \$ -                | \$ 3,259                             | \$ 18,793                            |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Payroll<br>Withholdings<br>Other | Payroll<br>Withholdings<br>Child<br>Support | Deferred<br>Compensation | Federal<br>Income<br>Tax<br>Withholding | FICA<br>&<br>Medicare<br>Withholding | Flexible<br>Spending<br>Account | Income<br>Tax<br>Withholding<br>County |
|--|----------------------------------|---|--------------------------|---|--------------------------------------|---------------------------------|--|
| Cash and investments - beginning                   | \$ -                             | \$ -  | \$ -                     | \$ 431                                  | \$ 27                                | \$ -                            | \$ 24                                  |
| Receipts:  |                                  |   |                          |   |                                      |                                 |  |
| Taxes  | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Licenses and permits                               | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Intergovernmental                                  | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Charges for services                               | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Fines and forfeits                                 | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Other receipts                                     | 608,730                          | 64,483                                      | 174,380                  | 1,719,300                               | 909,266                              | 140,542                         | 223,708                                |
| Total receipts                                     | 608,730                          | 64,483                                      | 174,380                  | 1,719,300                               | 909,266                              | 140,542                         | 223,708                                |
| Disbursements:                                     |                                  |   |                          |   |                                      |                                 |  |
| Personal services                                  | 608,730                          | 64,483                                      | 174,380                  | 1,719,300                               | 909,274                              | 140,303                         | 223,709                                |
| Supplies   | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Other services and charges                         | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Capital outlay                                     | -                                | -   | -                        | -                                       | -                                    | -                               | -                                      |
| Other disbursements                                | -                                | -   | -                        | 431                                     | -                                    | -                               | 24                                     |
| Total disbursements                                | 608,730                          | 64,483                                      | 174,380                  | 1,719,731                               | 909,274                              | 140,303                         | 223,733                                |
| Excess (deficiency) of receipts over disbursements | -                                | -   | -                        | (431)                                   | (8)                                  | 239                             | (25)                                   |
| Cash and investments - ending                      | \$ -                             | \$ -  | \$ -                     | \$ -                                    | \$ 19                                | \$ 239                          | \$ (1)                                 |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Property<br>Tax<br>Payroll<br>Deduction | State<br>Income<br>Tax<br>Withholding | Garnishment | SETTLEMENT  | Wheel<br>Tax | Commercial<br>Vehicle<br>Excise<br>Tax | Weed<br>Lien<br>Collections |
|--|---|---------------------------------------|-------------|-------------|--------------|--|-----------------------------|
| Cash and investments - beginning                   | \$ -                                    | \$ 58                                 | \$ -        | \$ -        | \$ -         | \$ -                                   | \$ (456)                    |
| Receipts:  |   |                                       |             |             |              |  |                             |
| Taxes  | -                                       | -                                     | -           | 178,185,258 | 2,887,654    | -                                      | -                           |
| Licenses and permits                               | -                                       | -                                     | -           | -           | -            | -                                      | -                           |
| Intergovernmental                                  | -                                       | -                                     | -           | 19,083,550  | -            | 809,727                                | -                           |
| Charges for services                               | -                                       | -                                     | -           | 7,124       | -            | -                                      | 5,807                       |
| Fines and forfeits                                 | -                                       | -                                     | -           | -           | -            | -                                      | -                           |
| Other receipts                                     | 13,516                                  | 548,333                               | 19,943      | -           | -            | -                                      | -                           |
| Total receipts                                     | 13,516                                  | 548,333                               | 19,943      | 197,275,932 | 2,887,654    | 809,727                                | 5,807                       |
| Disbursements:                                     |   |                                       |             |             |              |  |                             |
| Personal services                                  | 13,516                                  | 548,336                               | 19,943      | -           | -            | -                                      | -                           |
| Supplies   | -                                       | -                                     | -           | -           | -            | -                                      | -                           |
| Other services and charges                         | -                                       | -                                     | -           | -           | -            | -                                      | -                           |
| Capital outlay                                     | -                                       | -                                     | -           | -           | -            | -                                      | -                           |
| Other disbursements                                | -                                       | 58                                    | -           | 197,275,932 | 2,884,714    | 809,727                                | 5,476                       |
| Total disbursements                                | 13,516                                  | 548,394                               | 19,943      | 197,275,932 | 2,884,714    | 809,727                                | 5,476                       |
| Excess (deficiency) of receipts over disbursements | -                                       | (61)                                  | -           | -           | 2,940        | -                                      | 331                         |
| Cash and investments - ending                      | \$ -                                    | \$ (3)                                | \$ -        | \$ -        | \$ 2,940     | \$ -                                   | \$ (125)                    |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Sewage<br>Charge<br>Collections | Fines<br>&<br>Forfeitures | Infraction<br>Judgements | Overweight<br>Vehicle<br>Fines | Special<br>Death<br>Benefits<br>Fee | State<br>Disclosure<br>Fees | Coroner's<br>Training<br>&<br>Cont<br>Edu |
|---|---------------------------------|---------------------------|--------------------------|--------------------------------|-------------------------------------|-----------------------------|---|
| Cash and investments - beginning                      | \$ 395                          | \$ 5,295                  | \$ 25,091                | \$ 35                          | \$ 1,543                            | \$ 1,585                    | \$ 1,899                                  |
| Receipts:   |                                 |                           |                          |                                |                                     |                             |   |
| Taxes   | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Licenses and permits                                  | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Intergovernmental                                     | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Charges for services                                  | 438,682                         | -                         | -                        | -                              | 9,310                               | 17,410                      | 12,075                                    |
| Fines and forfeits                                    | -                               | 47,609                    | 275,499                  | 419                            | 4,838                               | -                           | -   |
| Other receipts  | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Total receipts  | <u>438,682</u>                  | <u>47,609</u>             | <u>275,499</u>           | <u>419</u>                     | <u>14,148</u>                       | <u>17,410</u>               | <u>12,075</u>                             |
| Disbursements:  |                                 |                           |                          |                                |                                     |                             |   |
| Personal services                                     | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Supplies  | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Other services and charges                            | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Capital outlay  | -                               | -                         | -                        | -                              | -                                   | -                           | -   |
| Other disbursements                                   | 433,616                         | 47,808                    | 282,970                  | 453                            | 14,878                              | 17,085                      | 12,833                                    |
| Total disbursements                                   | <u>433,616</u>                  | <u>47,808</u>             | <u>282,970</u>           | <u>453</u>                     | <u>14,878</u>                       | <u>17,085</u>               | <u>12,833</u>                             |
| Excess (deficiency) of receipts over<br>disbursements | <u>5,066</u>                    | <u>(199)</u>              | <u>(7,471)</u>           | <u>(34)</u>                    | <u>(730)</u>                        | <u>325</u>                  | <u>(758)</u>                              |
| Cash and investments - ending                         | <u>\$ 5,461</u>                 | <u>\$ 5,096</u>           | <u>\$ 17,620</u>         | <u>\$ 1</u>                    | <u>\$ 813</u>                       | <u>\$ 1,910</u>             | <u>\$ 1,141</u>                           |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Interstate<br>Compact<br>Fee<br>State | Mortgage<br>Fee<br>Fund | State<br>Sex<br>&<br>Violent Offender | Child<br>Restraint<br>Violations | State<br>Inheritance<br>Tax | Educational<br>License<br>Plate | Riverboat<br>Gaming<br>Funds |
|--|---------------------------------------|-------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------------|------------------------------|
| Cash and investments - beginning                   | \$ 267                                | \$ 1,958                | \$ 52                                 | \$ 25                            | \$ 676,086                  | \$ -                            | \$ -                         |
| Receipts:  |                                       |                         |                                       |                                  |                             |                                 |                              |
| Taxes  | -                                     | -                       | -                                     | -                                | 3,571,130                   | -                               | -                            |
| Licenses and permits                               | -                                     | -                       | -                                     | -                                | -                           | -                               | -                            |
| Intergovernmental                                  | -                                     | -                       | -                                     | -                                | -                           | -                               | 861,622                      |
| Charges for services                               | -                                     | 22,873                  | 886                                   | -                                | -                           | -                               | -                            |
| Fines and forfeits                                 | 4,286                                 | -                       | -                                     | 987                              | -                           | -                               | -                            |
| Other receipts                                     | -                                     | -                       | -                                     | -                                | -                           | 3,975                           | -                            |
| <b>Total receipts</b>                              | <b>4,286</b>                          | <b>22,873</b>           | <b>886</b>                            | <b>987</b>                       | <b>3,571,130</b>            | <b>3,975</b>                    | <b>861,622</b>               |
| Disbursements:                                     |                                       |                         |                                       |                                  |                             |                                 |                              |
| Personal services                                  | -                                     | -                       | -                                     | -                                | -                           | 638                             | -                            |
| Supplies   | -                                     | -                       | -                                     | -                                | -                           | -                               | -                            |
| Other services and charges                         | -                                     | -                       | -                                     | -                                | -                           | -                               | -                            |
| Capital outlay                                     | -                                     | -                       | -                                     | -                                | -                           | -                               | -                            |
| Other disbursements                                | 4,006                                 | 22,595                  | 862                                   | 1,012                            | 3,684,415                   | 3,338                           | 861,595                      |
| <b>Total disbursements</b>                         | <b>4,006</b>                          | <b>22,595</b>           | <b>862</b>                            | <b>1,012</b>                     | <b>3,684,415</b>            | <b>3,976</b>                    | <b>861,595</b>               |
| Excess (deficiency) of receipts over disbursements | 280                                   | 278                     | 24                                    | (25)                             | (113,285)                   | (1)                             | 27                           |
| Cash and investments - ending                      | \$ 547                                | \$ 2,236                | \$ 76                                 | \$ -                             | \$ 562,801                  | \$ (1)                          | \$ 27                        |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Convention<br>and<br>Tourism | Certified<br>Shares-CAGIT | CEDIT<br>County<br>Tax | County<br>User<br>Fee<br>-\$4<br>per ticket | 93.563<br>Prosecutor<br>PCA | 93.563<br>Title<br>IV-D<br>ARRA | 93.563<br>ARRA<br>Clerk<br>IVD<br>Incent |
|---|------------------------------|---------------------------|------------------------|---|-----------------------------|---------------------------------|--|
| Cash and investments - beginning                      | \$ 123,499                   | \$ -                      | \$ 901                 | \$ 177,219                                  | \$ 6,149                    | \$ 129,307                      | \$ 6,814                                 |
| Receipts:   |                              |                           |                        |   |                             |                                 |  |
| Taxes   | 1,879,773                    | 37,036,845                | 9,269,304              | -   | -                           | -                               | -  |
| Licenses and permits                                  | -                            | -                         | -                      | -   | -                           | -                               | -  |
| Intergovernmental                                     | 2,820                        | -                         | -                      | -   | -                           | -                               | -  |
| Charges for services                                  | -                            | -                         | -                      | -   | 2,168                       | 17,748                          | -  |
| Fines and forfeits                                    | -                            | -                         | -                      | 1,284                                       | -                           | -                               | -  |
| Other receipts  | -                            | -                         | -                      | -   | 731                         | -                               | -  |
| Total receipts  | <u>1,882,593</u>             | <u>37,036,845</u>         | <u>9,269,304</u>       | <u>1,284</u>                                | <u>2,899</u>                | <u>17,748</u>                   | <u>-</u>                                 |
| Disbursements:  |                              |                           |                        |   |                             |                                 |  |
| Personal services                                     | -                            | -                         | -                      | -   | -                           | -                               | -  |
| Supplies  | -                            | -                         | -                      | -   | -                           | -                               | -  |
| Other services and charges                            | -                            | -                         | -                      | -   | -                           | -                               | -  |
| Capital outlay  | -                            | -                         | -                      | -   | -                           | -                               | -  |
| Other disbursements                                   | <u>1,886,670</u>             | <u>37,036,845</u>         | <u>9,269,304</u>       | <u>47,538</u>                               | <u>4,612</u>                | <u>147,055</u>                  | <u>-</u>                                 |
| Total disbursements                                   | <u>1,886,670</u>             | <u>37,036,845</u>         | <u>9,269,304</u>       | <u>47,538</u>                               | <u>4,612</u>                | <u>147,055</u>                  | <u>-</u>                                 |
| Excess (deficiency) of receipts over<br>disbursements | <u>(4,077)</u>               | <u>-</u>                  | <u>-</u>               | <u>(46,254)</u>                             | <u>(1,713)</u>              | <u>(129,307)</u>                | <u>-</u>                                 |
| Cash and investments - ending                         | <u>\$ 119,422</u>            | <u>\$ -</u>               | <u>\$ 901</u>          | <u>\$ 130,965</u>                           | <u>\$ 4,436</u>             | <u>\$ -</u>                     | <u>\$ 6,814</u>                          |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | 93.563<br>Title<br>IV-D<br>Incentive | 93.563<br>Pros<br>IVD<br>Incent<br>>'99 | 93.563<br>Clerk<br>IVD<br>Incent<br>>'99 | Auditor<br>Flexible<br>Spending | Healthy<br>Families<br>Checking | Work<br>Release<br>Construction | Government<br>Center<br>Construction |
|--|--------------------------------------|---|--|---------------------------------|---------------------------------|---------------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ -                                 | \$ 142,853                              | \$ 135,954                               | \$ 136,688                      | \$ 63,251                       | \$ 1,059,554                    | \$ 339,423                           |
| Receipts:  |                                      |   |  |                                 |                                 |                                 |                                      |
| Taxes  | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Licenses and permits                               | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Intergovernmental                                  | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Charges for services                               | 17,252                               | 37,006                                  | 24,594                                   | -                               | -                               | -                               | -                                    |
| Fines and forfeits                                 | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Other receipts                                     | 46,293                               | -                                       | -  | 176,216                         | 206,116                         | 2                               | 43                                   |
| Total receipts                                     | <u>63,545</u>                        | <u>37,006</u>                           | <u>24,594</u>                            | <u>176,216</u>                  | <u>206,116</u>                  | <u>2</u>                        | <u>43</u>                            |
| Disbursements:                                     |                                      |   |  |                                 |                                 |                                 |                                      |
| Personal services                                  | -                                    | 44,011                                  | -  | -                               | -                               | -                               | -                                    |
| Supplies   | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Other services and charges                         | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Capital outlay                                     | -                                    | -                                       | -  | -                               | -                               | -                               | -                                    |
| Other disbursements                                | -                                    | 4,733                                   | 14,821                                   | 186,530                         | 118,304                         | 1,059,556                       | 339,466                              |
| Total disbursements                                | <u>-</u>                             | <u>48,744</u>                           | <u>14,821</u>                            | <u>186,530</u>                  | <u>118,304</u>                  | <u>1,059,556</u>                | <u>339,466</u>                       |
| Excess (deficiency) of receipts over disbursements | <u>63,545</u>                        | <u>(11,738)</u>                         | <u>9,773</u>                             | <u>(10,314)</u>                 | <u>87,812</u>                   | <u>(1,059,554)</u>              | <u>(339,423)</u>                     |
| Cash and investments - ending                      | <u>\$ 63,545</u>                     | <u>\$ 131,115</u>                       | <u>\$ 145,727</u>                        | <u>\$ 126,374</u>               | <u>\$ 151,063</u>               | <u>\$ -</u>                     | <u>\$ -</u>                          |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Alternative<br>Dispute<br>Resolution | County<br>User<br>Fee | Animal<br>Shelter | Task<br>Force<br>Indiana<br>DUI | K-9       | To<br>Be<br>Determined | Engineers<br>Copy<br>Fees |
|---|--------------------------------------|-----------------------|-------------------|---------------------------------|-----------|------------------------|---------------------------|
| Cash and investments - beginning                      | \$ -                                 | \$ 497,839            | \$ 8,915          | \$ 3                            | \$ 1,349  | \$ -                   | \$ 9,864                  |
| Receipts:   |                                      |                       |                   |                                 |           |                        |                           |
| Taxes   | -                                    | -                     | -                 | -                               | -         | -                      | -                         |
| Licenses and permits                                  | -                                    | -                     | -                 | -                               | -         | -                      | -                         |
| Intergovernmental                                     | -                                    | -                     | -                 | 11,450                          | -         | -                      | -                         |
| Charges for services                                  | -                                    | 125                   | 11,642            | -                               | 10,625    | -                      | -                         |
| Fines and forfeits                                    | 10,688                               | 136,179               | -                 | -                               | -         | -                      | -                         |
| Other receipts  | -                                    | 152,484               | -                 | -                               | 21,998    | 4,121                  | 435                       |
| Total receipts  | 10,688                               | 288,788               | 11,642            | 11,450                          | 32,623    | 4,121                  | 435                       |
| Disbursements:  |                                      |                       |                   |                                 |           |                        |                           |
| Personal services                                     | -                                    | 121,464               | -                 | 5,380                           | -         | -                      | -                         |
| Supplies  | -                                    | 22,853                | -                 | -                               | -         | -                      | -                         |
| Other services and charges                            | -                                    | 111,930               | -                 | -                               | -         | -                      | -                         |
| Capital outlay  | -                                    | 27,844                | -                 | -                               | -         | -                      | -                         |
| Other disbursements                                   | -                                    | 6,374                 | 14,171            | 6,034                           | 22,573    | 4,121                  | 1,043                     |
| Total disbursements                                   | -                                    | 290,465               | 14,171            | 11,414                          | 22,573    | 4,121                  | 1,043                     |
| Excess (deficiency) of receipts over<br>disbursements | 10,688                               | (1,677)               | (2,529)           | 36                              | 10,050    | -                      | (608)                     |
| Cash and investments - ending                         | \$ 10,688                            | \$ 496,162            | \$ 6,386          | \$ 39                           | \$ 11,399 | \$ -                   | \$ 9,256                  |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Warrick<br>Landfill | Treasurer's<br>Technology | Partnership<br>for<br>Water<br>Quality | Surveyor's<br>Office<br>Operating | Vending<br>Revenue | Economic<br>Dev<br>Service | Comm<br>Corrections<br>Proj<br>Income |
|--|---------------------|---------------------------|--|-----------------------------------|--------------------|----------------------------|---------------------------------------|
| Cash and investments - beginning                   | \$ -                | \$ 2,997                  | \$ 34,184                              | \$ 247,758                        | \$ 7,759           | \$ 16,200                  | \$ 117,167                            |
| Receipts:  |                     |                           |  |                                   |                    |                            |                                       |
| Taxes  | -                   | -                         | -                                      | -                                 | -                  | -                          | -                                     |
| Licenses and permits                               | -                   | -                         | -                                      | -                                 | -                  | -                          | -                                     |
| Intergovernmental                                  | -                   | -                         | -                                      | -                                 | -                  | -                          | -                                     |
| Charges for services                               | -                   | -                         | -                                      | -                                 | -                  | 21,220                     | -                                     |
| Fines and forfeits                                 | -                   | -                         | -                                      | -                                 | -                  | -                          | 155,902                               |
| Other receipts                                     | 44,242              | 1,200                     | 21,079                                 | 114,253                           | 145                | -                          | 1,607                                 |
| Total receipts                                     | <u>44,242</u>       | <u>1,200</u>              | <u>21,079</u>                          | <u>114,253</u>                    | <u>145</u>         | <u>21,220</u>              | <u>157,509</u>                        |
| Disbursements:                                     |                     |                           |  |                                   |                    |                            |                                       |
| Personal services                                  | -                   | -                         | -                                      | 171,809                           | -                  | -                          | 136,773                               |
| Supplies   | -                   | -                         | -                                      | 12,263                            | -                  | -                          | 33,693                                |
| Other services and charges                         | -                   | -                         | -                                      | 68,692                            | -                  | -                          | 5,029                                 |
| Capital outlay                                     | -                   | -                         | -                                      | 69,672                            | -                  | -                          | -                                     |
| Other disbursements                                | 44,242              | -                         | 20,640                                 | -                                 | 704                | 31,920                     | -                                     |
| Total disbursements                                | <u>44,242</u>       | <u>-</u>                  | <u>20,640</u>                          | <u>322,436</u>                    | <u>704</u>         | <u>31,920</u>              | <u>175,495</u>                        |
| Excess (deficiency) of receipts over disbursements | <u>-</u>            | <u>1,200</u>              | <u>439</u>                             | <u>(208,183)</u>                  | <u>(559)</u>       | <u>(10,700)</u>            | <u>(17,986)</u>                       |
| Cash and investments - ending                      | <u>\$ -</u>         | <u>\$ 4,197</u>           | <u>\$ 34,623</u>                       | <u>\$ 39,575</u>                  | <u>\$ 7,200</u>    | <u>\$ 5,500</u>            | <u>\$ 99,181</u>                      |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Sheriff's<br>Photo<br>Fund | Planning<br>Comm<br>Map<br>Replacement | Planning<br>Comm<br>Advertising<br>Fees | Planning<br>Comm<br>Ordinance<br>Fees | Subdivision<br>Inspection | Theme<br>Park<br>Fees | Building<br>Inspection<br>Fees |
|--|----------------------------|--|---|---------------------------------------|---------------------------|-----------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 4,835                   | \$ 3,899                               | \$ 21,914                               | \$ 7,418                              | \$ 128,504                | \$ 14,002             | \$ 226,574                     |
| Receipts:  |                            |  |   |                                       |                           |                       |                                |
| Taxes  | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Licenses and permits                               | -                          | -                                      | 3,410                                   | -                                     | 28,409                    | -                     | 3,667                          |
| Intergovernmental                                  | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Charges for services                               | 1,545                      | -                                      | -                                       | -                                     | 21                        | -                     | -                              |
| Fines and forfeits                                 | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Other receipts                                     | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Total receipts                                     | <u>1,545</u>               | <u>-</u>                               | <u>3,410</u>                            | <u>-</u>                              | <u>28,430</u>             | <u>-</u>              | <u>3,667</u>                   |
| Disbursements:                                     |                            |  |   |                                       |                           |                       |                                |
| Personal services                                  | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Supplies   | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Other services and charges                         | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Capital outlay                                     | -                          | -                                      | -                                       | -                                     | -                         | -                     | -                              |
| Other disbursements                                | <u>2,877</u>               | <u>-</u>                               | <u>2,619</u>                            | <u>-</u>                              | <u>15,482</u>             | <u>-</u>              | <u>-</u>                       |
| Total disbursements                                | <u>2,877</u>               | <u>-</u>                               | <u>2,619</u>                            | <u>-</u>                              | <u>15,482</u>             | <u>-</u>              | <u>-</u>                       |
| Excess (deficiency) of receipts over disbursements | <u>(1,332)</u>             | <u>-</u>                               | <u>791</u>                              | <u>-</u>                              | <u>12,948</u>             | <u>-</u>              | <u>3,667</u>                   |
| Cash and investments - ending                      | <u>\$ 3,503</u>            | <u>\$ 3,899</u>                        | <u>\$ 22,705</u>                        | <u>\$ 7,418</u>                       | <u>\$ 141,452</u>         | <u>\$ 14,002</u>      | <u>\$ 230,241</u>              |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|   | Bond<br>Forfeitures | Innkeepers<br>Tax<br>County's<br>1.5% | TIR<br>Hend<br>Co<br>Redev<br>Portion | Home<br>Detention<br>Fees | Law<br>Enforcement | County<br>Copy<br>Paper | Rieth-Riley<br>Retainage |
|---|---------------------|---------------------------------------|---------------------------------------|---------------------------|--------------------|-------------------------|--------------------------|
| Cash and investments - beginning                      | \$ 35,472           | \$ 30,841                             | \$ 116,657                            | \$ 30                     | \$ 80,514          | \$ 9,595                | \$ 35,568                |
| Receipts:   |                     |                                       |                                       |                           |                    |                         |                          |
| Taxes   | -                   | -                                     | -                                     | -                         | -                  | -                       | -                        |
| Licenses and permits                                  | -                   | -                                     | -                                     | -                         | -                  | 76                      | -                        |
| Intergovernmental                                     | -                   | -                                     | -                                     | -                         | -                  | -                       | -                        |
| Charges for services                                  | -                   | -                                     | -                                     | -                         | 2,490              | -                       | -                        |
| Fines and forfeits                                    | -                   | -                                     | -                                     | -                         | -                  | -                       | -                        |
| Other receipts  | -                   | 344,928                               | 1,200                                 | 182,334                   | 229,547            | -                       | -                        |
| Total receipts  | -                   | 344,928                               | 1,200                                 | 182,334                   | 232,037            | 76                      | -                        |
| Disbursements:  |                     |                                       |                                       |                           |                    |                         |                          |
| Personal services                                     | -                   | -                                     | -                                     | 118,636                   | 45,677             | -                       | -                        |
| Supplies  | -                   | -                                     | -                                     | 5,454                     | 13,271             | -                       | -                        |
| Other services and charges                            | -                   | -                                     | 15,845                                | 6,971                     | 99,008             | -                       | -                        |
| Capital outlay  | -                   | -                                     | -                                     | 34,810                    | -                  | -                       | -                        |
| Other disbursements                                   | -                   | 342,947                               | -                                     | -                         | -                  | 60                      | -                        |
| Total disbursements                                   | -                   | 342,947                               | 15,845                                | 165,871                   | 157,956            | 60                      | -                        |
| Excess (deficiency) of receipts over<br>disbursements | -                   | 1,981                                 | (14,645)                              | 16,463                    | 74,081             | 16                      | -                        |
| Cash and investments - ending                         | \$ 35,472           | \$ 32,822                             | \$ 102,012                            | \$ 16,493                 | \$ 154,595         | \$ 9,611                | \$ 35,568                |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Steelcore<br>Retainage | Prosecutors<br>Special<br>Fees | Tout<br>School<br>Creek<br>Addition | Project<br>ATTEND | Conserv<br>Club<br>Dam<br>Retainage | CEDIT<br>Homestead<br>Credit | COIT<br>HOMESTEAD |
|--|------------------------|--------------------------------|-------------------------------------|-------------------|-------------------------------------|------------------------------|-------------------|
| Cash and investments - beginning                   | \$ 59,778              | \$ 6,368                       | \$ 2,000                            | \$ 10,000         | \$ -                                | \$ 104,995                   | \$ -              |
| Receipts:  |                        |                                |                                     |                   |                                     |                              |                   |
| Taxes  | -                      | -                              | -                                   | -                 | -                                   | 371,388                      | 3,024,308         |
| Licenses and permits                               | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Intergovernmental                                  | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Charges for services                               | -                      | -                              | -                                   | -                 | 22,115                              | 2,964                        | 2,160,322         |
| Fines and forfeits                                 | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Other receipts                                     | -                      | 4,484                          | -                                   | 11,000            | -                                   | -                            | -                 |
| <b>Total receipts</b>                              | <b>-</b>               | <b>4,484</b>                   | <b>-</b>                            | <b>11,000</b>     | <b>22,115</b>                       | <b>374,352</b>               | <b>5,184,630</b>  |
| Disbursements:                                     |                        |                                |                                     |                   |                                     |                              |                   |
| Personal services                                  | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Supplies   | -                      | 8,128                          | -                                   | -                 | -                                   | -                            | -                 |
| Other services and charges                         | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Capital outlay                                     | -                      | -                              | -                                   | -                 | -                                   | -                            | -                 |
| Other disbursements                                | -                      | -                              | -                                   | 11,000            | 21,115                              | -                            | 4,612,998         |
| <b>Total disbursements</b>                         | <b>-</b>               | <b>8,128</b>                   | <b>-</b>                            | <b>11,000</b>     | <b>21,115</b>                       | <b>-</b>                     | <b>4,612,998</b>  |
| Excess (deficiency) of receipts over disbursements | -                      | (3,644)                        | -                                   | -                 | 1,000                               | 374,352                      | 571,632           |
| Cash and investments - ending                      | <u>\$ 59,778</u>       | <u>\$ 2,724</u>                | <u>\$ 2,000</u>                     | <u>\$ 10,000</u>  | <u>\$ 1,000</u>                     | <u>\$ 479,347</u>            | <u>\$ 571,632</u> |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | HEA<br>1001<br>STATE<br>HSC | 16.575<br>Victim's<br>Assistance | 16.580<br>Bulletproof<br>Vest<br>Program | 16.580<br>STOP | 16.606<br>SCAAP | B & O<br>Trail<br>Association | 20.509<br>LINK<br>Hendricks<br>Co |
|--|-----------------------------|----------------------------------|--|----------------|-----------------|-------------------------------|-----------------------------------|
| Cash and investments - beginning                   | \$ 30,083                   | \$ (2,347)                       | \$ 6                                     | \$ (9,400)     | \$ 12,765       | \$ -                          | \$ -                              |
| Receipts:  |                             |                                  |  |                |                 |                               |                                   |
| Taxes  | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Licenses and permits                               | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Intergovernmental                                  | -                           | 50,426                           | -  | 25,371         | 10,313          | 88,377                        | 709,259                           |
| Charges for services                               | 901                         | -                                | -  | -              | -               | -                             | -                                 |
| Fines and forfeits                                 | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Other receipts                                     | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Total receipts                                     | 901                         | 50,426                           | -  | 25,371         | 10,313          | 88,377                        | 709,259                           |
| Disbursements:                                     |                             |                                  |  |                |                 |                               |                                   |
| Personal services                                  | -                           | 49,304                           | -  | 20,888         | -               | -                             | -                                 |
| Supplies   | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Other services and charges                         | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Capital outlay                                     | -                           | -                                | -  | -              | -               | -                             | -                                 |
| Other disbursements                                | -                           | 4,820                            | -  | -              | 12,612          | 88,377                        | 709,259                           |
| Total disbursements                                | -                           | 54,124                           | -  | 20,888         | 12,612          | 88,377                        | 709,259                           |
| Excess (deficiency) of receipts over disbursements | 901                         | (3,698)                          | -  | 4,483          | (2,299)         | -                             | -                                 |
| Cash and investments - ending                      | \$ 30,984                   | \$ (6,045)                       | \$ 6                                     | \$ (4,917)     | \$ 10,466       | \$ -                          | \$ -                              |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | 20.509<br>New<br>Freedom<br>Oper<br>Assist | 20.601<br>Op<br>Pullover | 20.604<br>Big<br>Co<br>Seat<br>Belt Enf | 90.401<br>Help<br>America<br>Vote<br>Act | 93.008<br>Medical<br>Reserve<br>Corp | 93.069<br>BT<br>Prep<br>Supplemental | 93.069<br>CRI<br>Public<br>Health<br>Prep |
|--|--|--------------------------|---|--|--------------------------------------|--------------------------------------|---|
| Cash and investments - beginning                   | \$ 39                                      | \$ 479                   | \$ 14                                   | \$ 63,900                                | \$ 9,897                             | \$ 6,301                             | \$ 5,520                                  |
| Receipts:  |  |                          |   |  |                                      |                                      |   |
| Taxes  | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Licenses and permits                               | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Intergovernmental                                  | -  | -                        | 16,491                                  | -  | -                                    | 18,677                               | -   |
| Charges for services                               | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Fines and forfeits                                 | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Other receipts                                     | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Total receipts                                     | -  | -                        | 16,491                                  | -  | -                                    | 18,677                               | -   |
| Disbursements:                                     |  |                          |   |  |                                      |                                      |   |
| Personal services                                  | -  | -                        | 21,939                                  | -  | -                                    | 35,285                               | -   |
| Supplies   | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Other services and charges                         | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Capital outlay                                     | -  | -                        | -                                       | -  | -                                    | -                                    | -   |
| Other disbursements                                | -  | -                        | -                                       | -  | 1,748                                | 565                                  | 235                                       |
| Total disbursements                                | -  | -                        | 21,939                                  | -  | 1,748                                | 35,850                               | 235                                       |
| Excess (deficiency) of receipts over disbursements | -  | -                        | (5,448)                                 | -  | (1,748)                              | (17,173)                             | (235)                                     |
| Cash and investments - ending                      | \$ 39                                      | \$ 479                   | \$ (5,434)                              | \$ 63,900                                | \$ 8,149                             | \$ (10,872)                          | \$ 5,285                                  |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | 93.283<br>Health<br>BT<br>Prep | 93.617<br>Non-reverting<br>HAVA | Citizens<br>Corp<br>Council | Coalition<br>Against<br>Fam<br>Violence | 20.509<br>ARRA<br>Rural<br>Public<br>Trans | 20.509<br>ARRA<br>Transit<br>Facility | Vandalia<br>Project |
|--|--------------------------------|---------------------------------|-----------------------------|---|--|---------------------------------------|---------------------|
| Cash and investments - beginning                   | \$ 5,640                       | \$ 4,540                        | \$ 1,911                    | \$ 12                                   | \$ -                                       | \$ -                                  | \$ -                |
| Receipts:  |                                |                                 |                             |   |  |                                       |                     |
| Taxes  | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Licenses and permits                               | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Intergovernmental                                  | 23,006                         | -                               | -                           | -                                       | -  | 104,762                               | 85,354              |
| Charges for services                               | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Fines and forfeits                                 | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Other receipts                                     | -                              | -                               | -                           | -                                       | 32,845                                     | -                                     | -                   |
| Total receipts                                     | <u>23,006</u>                  | <u>-</u>                        | <u>-</u>                    | <u>-</u>                                | <u>32,845</u>                              | <u>104,762</u>                        | <u>85,354</u>       |
| Disbursements:                                     |                                |                                 |                             |   |  |                                       |                     |
| Personal services                                  | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Supplies   | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Other services and charges                         | -                              | -                               | -                           | -                                       | -  | -                                     | 104,638             |
| Capital outlay                                     | -                              | -                               | -                           | -                                       | -  | -                                     | -                   |
| Other disbursements                                | -                              | -                               | -                           | -                                       | 32,845                                     | 173,427                               | -                   |
| Total disbursements                                | <u>-</u>                       | <u>-</u>                        | <u>-</u>                    | <u>-</u>                                | <u>32,845</u>                              | <u>173,427</u>                        | <u>104,638</u>      |
| Excess (deficiency) of receipts over disbursements | <u>23,006</u>                  | <u>-</u>                        | <u>-</u>                    | <u>-</u>                                | <u>-</u>                                   | <u>(68,665)</u>                       | <u>(19,284)</u>     |
| Cash and investments - ending                      | <u>\$ 28,646</u>               | <u>\$ 4,540</u>                 | <u>\$ 1,911</u>             | <u>\$ 12</u>                            | <u>\$ -</u>                                | <u>\$ (68,665)</u>                    | <u>\$ (19,284)</u>  |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | CERT<br>FFY03<br>Sub-Grant | Sheriff's<br>Equitable<br>Sharing | 16,585<br>Drug<br>Ct<br>Discretionary | 16,738<br>Edward<br>Byrne<br>Memorial | 97,042<br>Emer<br>Mgmt<br>Competitive | LHM<br>Supplemental | Healthy<br>Families |
|--|----------------------------|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------|---------------------|
| Cash and investments - beginning                   | \$ 923                     | \$ 7,907                          | \$ 1,359                              | \$ -                                  | \$ -                                  | \$ 170,511          | \$ 38,546           |
| Receipts:  |                            |                                   |                                       |                                       |                                       |                     |                     |
| Taxes  | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Licenses and permits                               | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Intergovernmental                                  | -                          | -                                 | -                                     | 25,780                                | 3,488                                 | 21,647              | 168,465             |
| Charges for services                               | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Fines and forfeits                                 | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Other receipts                                     | -                          | -                                 | -                                     | -                                     | -                                     | -                   | 153,942             |
| Total receipts                                     | -                          | -                                 | -                                     | 25,780                                | 3,488                                 | 21,647              | 322,407             |
| Disbursements:                                     |                            |                                   |                                       |                                       |                                       |                     |                     |
| Personal services                                  | -                          | -                                 | -                                     | -                                     | -                                     | 4,098               | 117,818             |
| Supplies   | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Other services and charges                         | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Capital outlay                                     | -                          | -                                 | -                                     | -                                     | -                                     | -                   | -                   |
| Other disbursements                                | -                          | -                                 | -                                     | 25,780                                | 3,488                                 | -                   | 209,352             |
| Total disbursements                                | -                          | -                                 | -                                     | 25,780                                | 3,488                                 | 4,098               | 327,170             |
| Excess (deficiency) of receipts over disbursements | -                          | -                                 | -                                     | -                                     | -                                     | 17,549              | (4,763)             |
| Cash and investments - ending                      | \$ 923                     | \$ 7,907                          | \$ 1,359                              | \$ -                                  | \$ -                                  | \$ 188,060          | \$ 33,783           |

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

|  | Soil<br>and<br>Water<br>Grant | DARE     | Interpreter<br>Grant<br>Supreme<br>Ct. | IU<br>Foundation | Court<br>Reform<br>Grant | Problem<br>Solving<br>Court<br>Grant | Totals        |
|--|-------------------------------|----------|--|------------------|--------------------------|--------------------------------------|---------------|
| Cash and investments - beginning                   | \$ 822                        | \$ 7,835 | \$ 9,586                               | \$ -             | \$ -                     | \$ -                                 | \$ 81,921,268 |
| Receipts:  |                               |          |  |                  |                          |                                      |               |
| Taxes  | -                             | -        | -                                      | -                | -                        | -                                    | 280,327,738   |
| Licenses and permits                               | -                             | -        | -                                      | -                | -                        | -                                    | 640,028       |
| Intergovernmental                                  | -                             | -        | 4,350                                  | -                | 65,000                   | 3,500                                | 30,697,454    |
| Charges for services                               | -                             | -        | -                                      | -                | -                        | -                                    | 12,050,411    |
| Fines and forfeits                                 | -                             | -        | -                                      | -                | -                        | -                                    | 2,221,481     |
| Other receipts                                     | 5,000                         | 1,240    | -                                      | 1,900            | -                        | -                                    | 54,327,478    |
| Total receipts                                     | 5,000                         | 1,240    | 4,350                                  | 1,900            | 65,000                   | 3,500                                | 380,264,590   |
| Disbursements:                                     |                               |          |  |                  |                          |                                      |               |
| Personal services                                  | 5,000                         | -        | -                                      | -                | -                        | -                                    | 42,742,621    |
| Supplies   | -                             | -        | -                                      | -                | -                        | -                                    | 2,551,921     |
| Other services and charges                         | -                             | -        | 4,703                                  | -                | -                        | -                                    | 20,815,974    |
| Capital outlay                                     | -                             | -        | -                                      | -                | -                        | -                                    | 4,383,464     |
| Other disbursements                                | -                             | 5,421    | -                                      | 111              | 65,000                   | 3,500                                | 302,986,285   |
| Total disbursements                                | 5,000                         | 5,421    | 4,703                                  | 111              | 65,000                   | 3,500                                | 373,480,265   |
| Excess (deficiency) of receipts over disbursements | -                             | (4,181)  | (353)                                  | 1,789            | -                        | -                                    | 6,784,325     |
| Cash and investments - ending                      | \$ 822                        | \$ 3,654 | \$ 9,233                               | \$ 1,789         | \$ -                     | \$ -                                 | \$ 88,705,593 |

HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 8,363,894</u>         | <u>\$ 303,480</u>              |

HENDRICKS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

| Lessor                         | Purpose                 | Annual<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>Date |
|--------------------------------|-------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities:       |                         |                            |                            |                         |
| Building Facilities Corp       | Fairgrounds             | \$ 1,528,000               | 12-31-05                   | 12-31-27                |
| Chase Equipment Leasing        | Communications Center   | 950,622                    | 11-15-08                   | 11-15-16                |
| 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                |
| Redevelopment Authority        | Steel Mill TIF          | 1,384,000                  | 07-05-04                   | 12-30-22                |
| SBC                            | Communications Center   | <u>224,568</u>             | 09-27-05                   | 06-27-15                |
| Total governmental activities  |                         | <u>4,961,682</u>           |                            |                         |
| Total of annual lease payments |                         | <u>\$ 4,961,682</u>        |                            |                         |

| Type                          | Description of Debt<br>Purpose        | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|-------------------------------|---------------------------------------|--------------------------------|---|
| Governmental activities:      |                                       |                                |   |
| General obligation bonds      | Work Release Center                   | \$ 5,320,000                   | \$ 429,756  |
| Revenue bonds                 | Transportation Series 2009            | 6,560,000                      | 547,787   |
| Revenue bonds                 | Westpoint TIF                         | 3,910,000                      | 234,600   |
| Revenue bonds                 | Heartland Crossing TIF Series 2010A   | 3,205,000                      | 472,300   |
| Revenue bonds                 | Heartland Crossing TIF Series 2010B   | 3,435,000                      | 476,558   |
| Revenue bonds                 | 70 West Commerce TIF Series 2010      | 2,285,000                      | -   |
| Revenue bonds                 | Transportation Series 2012            | 2,635,000                      | 262,706   |
| Notes and loans payable       | Westpoint TIF Bond Anticipation Notes | <u>1,200,000</u>               | -   |
| Total governmental activities |                                       | <u>28,550,000</u>              | <u>2,423,707</u>                                    |
| Totals                        |                                       | <u>\$ 28,550,000</u>           | <u>\$ 2,423,707</u>                                 |

HENDRICKS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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

|                                    | Ending<br>Balance |
|------------------------------------|-------------------|
| Governmental activities:           |                   |
| Land                               | \$ 2,271,522      |
| Infrastructure                     | 54,073,017        |
| Buildings                          | 34,611,860        |
| Improvements other than buildings  | 2,007,298         |
| Machinery, equipment, and vehicles | 9,762,507         |
| Total governmental activities      | 102,726,204       |
| Total capital assets               | \$ 102,726,204    |

HENDRICKS COUNTY  
OTHER REPORTS

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

County Surveyor  
Circuit Court

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

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

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on the major federal program for the year ended December 31, 2012. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

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

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

June 11, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared 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, 2012

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title  | Pass-Through Entity or Direct Grant     | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|--|---|---------------------------|--|-------------------------------------|
| <u>Department of Justice</u>   |   |                           |  |                                     |
| JAG Program Cluster  |   |                           |  |                                     |
| Edward Byrne Memorial Justice Assistance Grant Program<br>8129 16.738 Edward Byrne Memorial  | Direct grant                            | 16.738                    | 08-DJ-029  | \$ 25,780                           |
| Total - JAG Program Cluster  |   |                           |  | 25,780                              |
| Crime Victim Assistance<br>8100 Victims Assistance   | Indiana Criminal Justice Institute      | 16.575                    | 11VA-PR 140  | 50,426                              |
| Violence Against Women Formula Grants<br>8102 STOP   | Indiana Criminal Justice Institute      | 16.588                    | 11ST-PR 056  | 25,371                              |
| State Criminal Alien Assistance Program<br>8103 16.606 SCAAP   | Direct grant                            | 16.606                    | 2011 & 2012  | 12,612                              |
| Total - Department of Justice  |   |                           |  | 114,189                             |
| <u>Department of Transportation</u>  |   |                           |  |                                     |
| Highway Planning and Construction Cluster  |   |                           |  |                                     |
| ARRA - Highway Planning and Construction<br>8105 B & O Trail Association<br>8125 Vandalia Project                                  | Indiana Department of Transportation    | 20.205                    | STP-9932 (20)<br>DES-0810344                               | 88,377<br>85,354                    |
| Total - ARRA - Highway Planning and Construction   |   |                           |  | 173,731                             |
| Total - Highway Planning and Construction Cluster  |   |                           |  | 173,731                             |
| Highway Safety Cluster<br>State and Community Highway Safety<br>8110 Big Co Seat Belt  | Indiana Criminal Justice Institute      | 20.600                    | PT-12-11-04-32   | 16,491                              |
| Alcohol Impaired Driving Countermeasures Incentive Grants I<br>4011 DUI Task Force   | Indiana Criminal Justice Institute      | 20.601                    | 032-NHTSA-4102012  | 11,413                              |
| Total - Highway Safety Cluster   |   |                           |  | 27,904                              |
| ARRA - Formula Grants for Other Than Urbanized Areas<br>8122 20.509 ARRA Rural Public Transit<br>8123 20.509 ARRA Transit Facility | Indiana Department of Transportation    | 20.509                    | A249-12-320559<br>A249-10-321072                           | 32,845<br>104,762                   |
| Formula Grants for Other Than Urbanized Areas  | Indiana Department of Transportation    | 20.509                    | A249-12-320295   | 511,646                             |
| Total - Formula Grants for Other Than Urbanized Areas  |   |                           |  | 649,253                             |
| Total - Department of Transportation   |   |                           |  | 850,888                             |
| <u>Department of Health and Human Services</u>   |   |                           |  |                                     |
| Medical Reserve Corps Small Grant Program  |   |                           |  |                                     |
| 8114 Medical Reserve Corp  | Indiana State Department of Health      | 93.008                    | 6MRCSG061001-03 &<br>1MRCSG061001-02                       | 1,748                               |
| Public Health Emergency Preparedness<br>8115 BT Prep Supplemental<br>8116 CRI Pub Health Prep                                      | Indiana State Department of Health      | 93.069                    | BPRS 131-70<br>BPRS 131-71                                 | 18,677<br>235                       |
| Total - Public Health Emergency Preparedness   |   |                           |  | 18,912                              |
| Child Support Enforcement<br>8897 Pros IVD Incent > 99<br>8899 Clerk IVD Incent > 99<br>1001 Indirect/Direct Reimbursements        | Indiana Department of Child Services    | 93.563                    | 2012<br>2012<br>2012                                       | 48,744<br>9,362<br>164,911          |
| Total - Child Support Enforcement  |   |                           |  | 223,017                             |
| Total - Department of Health and Human Services  |   |                           |  | 243,677                             |
| <u>Department of Homeland Security</u>   |   |                           |  |                                     |
| Emergency Management Performance Grants<br>8131 97.042 Emer Mgmt Competitive   | Indiana Department of Homeland Security | 97.042                    | EDS C44P-2-097A  | 3,488                               |
| Total - Department of Homeland Security  |   |                           |  | 3,488                               |
| Total federal awards expended  |   |                           |  | \$ 1,212,242                        |

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 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, 2012:

| Program Title  | Federal<br>CFDA<br>Number | 2012      |
|--|---------------------------|-----------|
| ARRA - Highway Planning and Construction Cluster     |                           | \$ 88,377 |
| ARRA - Formula Grants for Other than Urbanized Areas | 20.509                    | 544,491   |

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

|  |  |
|--|--|
| Type of auditor's report issued:                     | Adverse as to GAAP;<br>Unmodified as to Regulatory Basis |
| Internal control over financial reporting:           |  |
| Material weaknesses identified?                      | no   |
| Significant deficiencies identified?                 | none reported  |
| Noncompliance material to financial statement noted? | no   |

Federal Awards:

|  |               |
|--|---------------|
| Internal control over major program:   |               |
| Material weaknesses identified?  | no            |
| Significant deficiencies identified?   | none reported |
| Type of auditor's report issued on compliance for major program:   | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? | no            |

Identification of Major Program:

| CFDA<br>Number | Name of Federal Program or Cluster            |
|----------------|---|
| 20.509         | Formula Grants for Other Than Urbanized Areas |

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  
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2013, with Cinda Kattau, Auditor; Nancy L. Marsh, Treasurer; Tamela Mitchell, Financial Administrator; Michael E. Graham, Administrator to County Commissioners; Phyllis Palmer, President of the Board of County Commissioners; and Nancy Johnson, Vice President of the County Council. Our audit disclosed no material items that warrant comment at this time.