

**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, 2013 to December 31, 2013



**FILED**  
09/30/2014



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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	Debbie Hoskins	01-01-13 to 12-31-16
Sheriff	David Galloway	01-01-11 to 12-31-14
Recorder	Theresa L. Lynch	05-08-12 to 12-31-14
President of the Board of County Commissioners	Phyllis Palmer	01-01-13 to 12-31-14
President of the County Council	Jay Puckett	01-01-13 to 12-31-14



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, 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, 2013.

***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, 2013, 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 September 9, 2014, 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.



Michael H. Bozyski, CPA  
Deputy State Examiner

September 9, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated September 9, 2014, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be a material weakness.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

***Hendricks County's Response to Findings***

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

***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.

  
Michael H. Bozyski, CPA  
Deputy State Examiner

September 9, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 1,440,304	\$ 2,860,297	\$ 1,440,304	\$ 2,860,297
Sheriff's Inmate Trust	99,296	477,180	461,877	114,599
Jail Commissary	6,462	169,746	143,796	32,412
Clerk's Trust	932,569	22,719,029	22,445,933	1,205,665
County Home Trust	2,146	6,374	5,982	2,538
County General	10,169,716	20,889,282	22,325,980	8,733,018
Accident Report	6,946	8,372	3,803	11,515
Bid Deposits and Bonds Holding	38,517	14,200	15,575	37,142
CAGIT County Certified Shares	-	9,530,075	8,902,784	627,291
Campaign Finance Enforcement	981	125	-	1,106
Edit Project Fund	17,176,722	4,027,766	2,951,551	18,252,937
Child Advocacy	200	75	-	275
City and Town Court Costs	11,954	23,445	23,704	11,695
Clerk's Records Perpetuation	33,393	36,779	55,438	14,734
Community Corrections Grant	385	475,098	468,489	6,994
Community Transitions Program	7,740	5,720	6,187	7,273
Controlled Substance Excise	16	-	-	16
Assessor's Disclosure Fees	59,896	21,940	14,456	67,380
Cumulative Bridge	8,236,246	3,715,669	1,469,585	10,482,330
Cumulative Capital Development	2,604,218	2,237,877	1,817,093	3,025,002
Drug Free Community	132,865	156,770	128,480	161,155
GIS Database Fees	2,094	-	-	2,094
Emergency Planning Com	14,811	6,364	4,872	16,303
Firearms Training	41,839	77,735	59,429	60,145
Food & Beverage (County)	3,720,126	1,602,530	2,146,099	3,176,557
General Drain Improvement	1,435,572	271,317	203,500	1,503,389
Health	386,550	1,441,022	1,109,407	718,165
Identification Security Cty	368,138	17,391	30,500	355,029
Levy Excess Fund	191,444	-	191,444	-
Local Health Maintenance	87,869	50,000	49,237	88,632
Local Road and Street	1,063,473	987,872	945,581	1,105,764
Inmate Medical Co-Pay	6,659	14,063	150	20,572
County Corrections	42,248	57,117	79,429	19,936
Motor Vehicle Highway	1,752,479	4,033,850	3,352,897	2,433,432
Omitted Property Audits	635,416	257,102	762,000	130,518
Park Nonreverting Capital	184,100	124,430	-	308,530
Park Nonreverting Operating	3,297	3,916	172	7,041
Auditors Plat Book Fund	77,606	39,701	24,276	93,031
Rainy Day	11,068,520	-	474,591	10,593,929
Reassessment #0123	50,806	-	50,806	-
Reassessment 2017 #0124	558,197	333,061	304,662	586,596
Recorder's Records Perpetuation	1,423,944	282,818	198,526	1,508,236
Sex & Violent Offender Admin	5,343	7,524	1,058	11,809
Sheriff's Pension Trust	196,299	64,468	215,286	45,481
Supplement Public Defend Fee	144,024	103,114	56,282	190,856
Surplus Property Tax	866,081	1,021,206	776,228	1,111,059
Surveyor's Cornerstone Perpetu	24,903	34,310	19,005	40,208
Tax Sale Redemption	10,097	305,282	301,674	13,705
Tax Sale Surplus	2,303,920	2,323,688	2,383,982	2,243,626
LHD Trust Account	165,183	28,330	63,925	129,588
Unsafe Building	-	5,693	-	5,693
Survivors Speakout	10,802	-	10,418	384
Guardian Ad-Litem User Fee	2,427	40	-	2,467
Elected Official Training	22,563	17,402	2,513	37,452
Offender Transportation Cty	2,500	1,515	-	4,015
Statewide 911	924,933	1,807,418	1,172,850	1,559,501
Adult Probation Administrative	442,197	472,804	430,040	484,961
Juvenile Probation Fees	5,791	80,779	86,447	123
Theft Class	-	6,940	-	6,940
Drain Maintenance	2,505,401	1,398,287	1,111,554	2,792,134
Child Health & Other Services	44,540	13,012	16,499	41,053
Donations	63,604	2,978	38,369	28,213
TIF Debt Service	1,720,715	3,156,293	3,982,159	894,849
TIF Capital Projects	205,188	-	205,188	-
Debt Service	4,328,093	3,834,728	5,288,588	2,874,233
Self Insurance	3,223,648	7,241,084	6,666,270	3,798,462
Capital Projects	2,955,723	2,999,703	2,315,865	3,639,561
Payroll Clearing	-	11,459,391	11,459,144	247
Payroll Withholding - Donations	3,259	7,789	7,920	3,128
Payroll Withholding - Insurance	18,793	251,629	239,805	30,617
Payroll Withholding - Other	-	534,867	534,867	-

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, 2013

(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
HSA Employee Contributions	-	257,574	257,524	50
Payroll-Child Support	-	60,707	60,707	-
Deferred Compensation	-	193,928	193,928	-
Federal Income Tax Withholding	-	1,710,645	1,710,645	-
FICA & Medicare Withholding	19	1,233,607	1,233,600	26
Flexible Spending Account	238	34,714	34,953	(1)
Income Tax Withholding County	(1)	225,388	225,386	1
Property Tax Payroll Deduction	-	13,378	13,378	-
State Income Tax Withholding	(3)	550,687	550,683	1
Garnishment	-	24,443	24,443	-
Settlement	-	197,345,369	197,345,368	1
Wheel Tax	2,940	3,782,677	3,781,467	4,150
Commercial Vehicle Excise Tax	-	811,192	811,192	-
Weed Lien Collections	(125)	13,125	13,000	-
Sewage Charge Collections	5,462	402,467	407,928	1
Fines & Forfeitures	5,096	67,814	60,929	11,981
Infraction Judgments	17,620	238,323	243,845	12,098
Overweight Vehicle Fines	-	9,177	9,177	-
Special Death Benefits Fee	813	12,091	11,961	943
State Disclosure Fees	1,910	21,750	21,445	2,215
Coroner's Training & Cont Edu	1,141	13,087	13,070	1,158
Interstate Compact Fee - State	547	5,698	5,700	545
Mortgage Fee Fund	2,235	23,178	24,108	1,305
State - Sex & Violent Offender	76	836	850	62
Child Restraint Violations	-	4,250	4,250	-
State Inheritance Tax	562,801	1,394,039	1,449,288	507,552
Educational License Plate	-	3,975	3,694	281
Riverboat Gaming Funds	27	861,622	861,649	-
Convention and Tourism	119,423	1,862,501	1,981,923	1
Certified Shares-CAGIT	-	36,195,788	36,195,788	-
CEDIT County Tax	901	9,069,784	9,069,784	901
County User Fee -\$4 per ticket	130,965	1,573	54,877	77,661
93.563 Prosecutor PCA	4,438	2,333	2,266	4,505
93.563 ARRA Clerk IVD Incent	6,814	-	-	6,814
93.563 Title IV-D Incentive	63,545	23,136	-	86,681
93.563 Pros IVD Incent >'99	131,115	34,929	47,989	118,055
93.563 Clerk IVD Incent >'99	145,726	23,136	2,803	166,059
Healthy Families Checking	151,063	157,716	122,862	185,917
Auditor FSA/HSA Checking	126,373	850,782	938,284	38,871
Alternative Dispute Resolution	10,688	14,854	-	25,542
County User Fee	496,162	287,571	233,262	550,471
Animal Shelter	6,386	26,929	8,368	24,947
Task Force Indiana DUI	39	2,733	2,733	39
K-9	11,398	4,393	7,500	8,291
To Be Determined	-	34,868	34,868	-
Engineers Copy Fees	9,257	555	534	9,278
Warrick Landfill	-	33,181	44,242	(11,061)
Treasurer's Technology	4,197	800	740	4,257
Partnership for Water Quality	34,623	16,809	8,956	42,476
Surveyor's Office Operating	39,575	-	39,575	-
Vending Revenue	7,200	-	-	7,200
Economic Dev Service	5,500	16,900	18,900	3,500
Comm Corrections Proj Income	99,181	186,408	199,761	85,828
Sheriff's Photo Fund	3,503	764	2,553	1,714
Planning Comm Map Replacement	3,899	-	-	3,899
Planning Comm Advertising Fees	22,705	2,585	2,430	22,860
Planning Comm Ordinance Fees	7,418	-	-	7,418
Subdivision Inspection	141,452	44,548	42,192	143,808
Theme Park Fees	14,002	-	-	14,002
Building Inspection Fees	230,241	4,080	-	234,321
Bond Forfeitures	35,472	-	-	35,472
Inkeepers Tax County's 1.5%	32,822	311,584	344,406	-
TIR Hend Co Redevel Portion	102,012	-	16,510	85,502
Home Detention Fees	16,493	246,634	164,773	98,354
Law Enforcement	154,595	26,726	107,557	73,764
County Copy Paper	9,612	176	-	9,788
Rieth-Riley Retainage	35,568	-	-	35,568
Steelcore Retainage	59,778	-	-	59,778
Prosecutors Special Fees	2,724	2,232	3,231	1,725
Tout School Creek Addition	2,000	-	-	2,000
Project Attend	10,000	14,000	10,000	14,000

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, 2013

(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Conserv Club Dam Retainage	1,000	-	1,000	-
Gibraltar Retainage	-	97,565	-	97,565
Regional Sewer Wage & Benefit	-	38,021	24,904	13,117
Brandt Retainage	-	84,188	-	84,188
CEDIT Homestead Credit	479,347	-	33	479,314
COIT HOMESTEAD	571,632	5,429,368	5,808,168	192,832
HEA 1001 STATE HSC	30,984	-	12	30,972
Violent Crime Victims Comp	-	257	36	221
16.575 Victim's Assistance	(6,044)	45,606	49,297	(9,735)
16.580 Bulletproof Vest Program	6	1,530	-	1,536
16.580 STOP	(4,917)	14,943	20,888	(10,862)
16.606 SCAAP	10,466	-	10,451	15
B & O Trail Association	-	104,584	104,584	-
20.509 LINK Hendricks Co	-	729,310	729,310	-
20.509 New Freedom Oper Assist	39	-	-	39
20.601 Op Pullover	479	-	-	479
97.042 Emerg Mgmt Perf Sub	-	4,021	4,021	-
90.401 Help America Vote Act	63,900	-	-	63,900
93.008 Medical Reserve Corp	8,149	-	721	7,428
93.069 BT Prep Supplemental	(10,871)	7,236	23,354	(26,989)
93.069 CRI Public Health Prep	5,286	63,599	25,949	42,936
93.283 Health BT Prep	28,645	-	23,052	5,593
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 Transit Facility	(68,665)	219,448	150,783	-
93.069 BPRS 131-1	-	9,998	9,944	54
Vandalia Project	(19,284)	178,028	158,744	-
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	-	11,500	22,000	(10,500)
16.738 Drug Court	-	15,288	23,938	(8,650)
20.600 OPO Banquet	-	4,458	4,458	-
93.889 BHP 596-3	-	4,761	4,761	-
93.008 MRC13-1193	-	4,000	479	3,521
93.069 BPRS 131-75	-	17,463	17,463	-
93.069 BPRS 131-2	-	871	871	-
LHM Supplemental	188,060	22,672	9,624	201,108
Healthy Families	33,783	279,527	268,925	44,385
Soil and Water Grant	822	5,000	5,000	822
DARE	3,654	3,594	5,778	1,470
Interpreter Grant Supreme Ct.	9,233	1,650	2,879	8,004
Health Partnership Funds	-	2,500	1,120	1,380
IU Foundation	1,789	-	-	1,789
Problem Solving Court Grant	-	6,000	5,755	245
IN Court Reform Grant - Reimb	-	595	595	-
Totals	<u>\$ 88,705,593</u>	<u>\$ 380,380,712</u>	<u>\$ 376,657,263</u>	<u>\$ 92,429,042</u>

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. 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. The reimbursements for expenditures made by the County were not received by December 31, 2013.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporations***

The County has entered into a capital lease with the HC Courthouse Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 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 2013 totaled \$1,444,000.

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 2013 totaled \$1,397,000.

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

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

## 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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Trust	County General	Accident Report	Bid Deposits and Bonds Holding
Cash and investments - beginning	\$ 1,440,304	\$ 99,296	\$ 6,462	\$ 932,569	\$ 2,146	\$ 10,169,716	\$ 6,946	\$ 38,517
Receipts:								
Taxes	1,806,733	-	-	-	-	13,088,674	-	-
Licenses and permits	-	-	-	-	-	763,080	-	-
Intergovernmental	1,053,564	-	-	-	-	1,525,144	-	-
Charges for services	-	-	-	-	-	2,110,636	8,372	-
Fines and forfeits	-	-	-	-	-	748,117	-	-
Other receipts	-	477,180	169,746	22,719,029	6,374	2,653,631	-	14,200
Total receipts	<u>2,860,297</u>	<u>477,180</u>	<u>169,746</u>	<u>22,719,029</u>	<u>6,374</u>	<u>20,889,282</u>	<u>8,372</u>	<u>14,200</u>
Disbursements:								
Personal services	-	-	-	-	-	12,840,798	-	-
Supplies	-	-	-	-	-	1,281,617	-	-
Other services and charges	-	-	-	-	-	5,382,824	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	547,043	-	-
Other disbursements	1,440,304	461,877	143,796	22,445,933	5,982	2,273,698	3,803	15,575
Total disbursements	<u>1,440,304</u>	<u>461,877</u>	<u>143,796</u>	<u>22,445,933</u>	<u>5,982</u>	<u>22,325,980</u>	<u>3,803</u>	<u>15,575</u>
Excess (deficiency) of receipts over disbursements	<u>1,419,993</u>	<u>15,303</u>	<u>25,950</u>	<u>273,096</u>	<u>392</u>	<u>(1,436,698)</u>	<u>4,569</u>	<u>(1,375)</u>
Cash and investments - ending	<u>\$ 2,860,297</u>	<u>\$ 114,599</u>	<u>\$ 32,412</u>	<u>\$ 1,205,665</u>	<u>\$ 2,538</u>	<u>\$ 8,733,018</u>	<u>\$ 11,515</u>	<u>\$ 37,142</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CAGIT County Certified Shares	Campaign Finance Enforcement	Edit Project Fund	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ -	\$ 981	\$ 17,176,722	\$ 200	\$ 11,954	\$ 33,393	\$ 385
Receipts:							
Taxes	9,411,994	-	3,793,550	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	475,098
Charges for services	-	-	-	-	-	2,197	-
Fines and forfeits	-	-	-	75	23,445	34,582	-
Other receipts	118,081	125	234,216	-	-	-	-
Total receipts	9,530,075	125	4,027,766	75	23,445	36,779	475,098
Disbursements:							
Personal services	8,598,529	-	-	-	-	24,515	440,392
Supplies	154	-	1,179	-	-	7,237	28,097
Other services and charges	304,101	-	1,361,612	-	-	23,686	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,588,760	-	-	-	-
Other disbursements	-	-	-	-	23,704	-	-
Total disbursements	8,902,784	-	2,951,551	-	23,704	55,438	468,489
Excess (deficiency) of receipts over disbursements	627,291	125	1,076,215	75	(259)	(18,659)	6,609
Cash and investments - ending	\$ 627,291	\$ 1,106	\$ 18,252,937	\$ 275	\$ 11,695	\$ 14,734	\$ 6,994

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Community Transitions Program	Controlled Substance Excise	Assessor's Disclosure Fees	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	GIS Database Fees
Cash and investments - beginning	\$ 7,740	\$ 16	\$ 59,896	\$ 8,236,246	\$ 2,604,218	\$ 132,865	\$ 2,094
Receipts:							
Taxes	-	-	-	3,271,156	2,036,066	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	324,231	201,811	-	-
Charges for services	-	-	21,940	16,000	-	-	-
Fines and forfeits	-	-	-	-	-	156,770	-
Other receipts	5,720	-	-	104,282	-	-	-
Total receipts	5,720	-	21,940	3,715,669	2,237,877	156,770	-
Disbursements:							
Personal services	-	-	14,456	542,925	-	17,400	-
Supplies	-	-	-	20,633	-	350	-
Other services and charges	-	-	-	902,816	290,401	110,730	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,524,693	-	-
Other disbursements	6,187	-	-	3,211	1,999	-	-
Total disbursements	6,187	-	14,456	1,469,585	1,817,093	128,480	-
Excess (deficiency) of receipts over disbursements	(467)	-	7,484	2,246,084	420,784	28,290	-
Cash and investments - ending	<u>\$ 7,273</u>	<u>\$ 16</u>	<u>\$ 67,380</u>	<u>\$ 10,482,330</u>	<u>\$ 3,025,002</u>	<u>\$ 161,155</u>	<u>\$ 2,094</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Emergency Planning Com	Firearms Training	Food & Beverage (County)	General Drain Improvement	Health	Identification Security Cty	Levy Excess Fund
Cash and investments - beginning	\$ 14,811	\$ 41,839	\$ 3,720,126	\$ 1,435,572	\$ 386,550	\$ 368,138	\$ 191,444
Receipts:							
Taxes	-	-	1,602,530	85,600	1,063,890	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,364	-	-	8,485	105,451	-	-
Charges for services	-	77,735	-	8,078	268,159	17,391	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	169,154	3,522	-	-
Total receipts	<u>6,364</u>	<u>77,735</u>	<u>1,602,530</u>	<u>271,317</u>	<u>1,441,022</u>	<u>17,391</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	1,044,959	-	-
Supplies	-	-	-	-	14,950	-	-
Other services and charges	-	-	1,563,675	4,000	48,454	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	582,424	-	-	-	-
Other disbursements	4,872	59,429	-	199,500	1,044	30,500	191,444
Total disbursements	<u>4,872</u>	<u>59,429</u>	<u>2,146,099</u>	<u>203,500</u>	<u>1,109,407</u>	<u>30,500</u>	<u>191,444</u>
Excess (deficiency) of receipts over disbursements	<u>1,492</u>	<u>18,306</u>	<u>(543,569)</u>	<u>67,817</u>	<u>331,615</u>	<u>(13,109)</u>	<u>(191,444)</u>
Cash and investments - ending	<u>\$ 16,303</u>	<u>\$ 60,145</u>	<u>\$ 3,176,557</u>	<u>\$ 1,503,389</u>	<u>\$ 718,165</u>	<u>\$ 355,029</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Health Maintenance	Local Road and Street	Inmate Medical Co-Pay	County Corrections	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital
Cash and investments - beginning	\$ 87,869	\$ 1,063,473	\$ 6,659	\$ 42,248	\$ 1,752,479	\$ 635,416	\$ 184,100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	50,000	962,593	-	-	3,532,417	-	-
Charges for services	-	-	14,063	57,117	-	257,102	124,430
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25,279	-	-	501,433	-	-
Total receipts	<u>50,000</u>	<u>987,872</u>	<u>14,063</u>	<u>57,117</u>	<u>4,033,850</u>	<u>257,102</u>	<u>124,430</u>
Disbursements:							
Personal services	49,237	-	-	-	2,056,084	-	-
Supplies	-	329,501	-	-	824,553	-	-
Other services and charges	-	44,587	-	-	467,260	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	571,493	-	-	5,000	-	-
Other disbursements	-	-	150	79,429	-	762,000	-
Total disbursements	<u>49,237</u>	<u>945,581</u>	<u>150</u>	<u>79,429</u>	<u>3,352,897</u>	<u>762,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>763</u>	<u>42,291</u>	<u>13,913</u>	<u>(22,312)</u>	<u>680,953</u>	<u>(504,898)</u>	<u>124,430</u>
Cash and investments - ending	<u>\$ 88,632</u>	<u>\$ 1,105,764</u>	<u>\$ 20,572</u>	<u>\$ 19,936</u>	<u>\$ 2,433,432</u>	<u>\$ 130,518</u>	<u>\$ 308,530</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment #0123	Reassessment 2017 #0124	Recorder's Records Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 3,297	\$ 77,606	\$ 11,068,520	\$ 50,806	\$ 558,197	\$ 1,423,944	\$ 5,343
Receipts:							
Taxes	-	-	-	-	256,801	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	25,454	-	-
Charges for services	3,916	39,701	-	-	-	282,818	7,524
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50,806	-	-
Total receipts	3,916	39,701	-	-	333,061	282,818	7,524
Disbursements:							
Personal services	-	11,276	-	-	197,779	125,624	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	13,000	-	-	106,631	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	474,591	-	-	-	-
Other disbursements	172	-	-	50,806	252	72,902	1,058
Total disbursements	172	24,276	474,591	50,806	304,662	198,526	1,058
Excess (deficiency) of receipts over disbursements	3,744	15,425	(474,591)	(50,806)	28,399	84,292	6,466
Cash and investments - ending	\$ 7,041	\$ 93,031	\$ 10,593,929	\$ -	\$ 586,596	\$ 1,508,236	\$ 11,809

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's Pension Trust	Supplement Public Defend Fee	Surplus Property Tax	Surveyor's Cornerstone Perpetu	Tax Sale Redemption	Tax Sale Surplus	LHD Trust Account
Cash and investments - beginning	\$ 196,299	\$ 144,024	\$ 866,081	\$ 24,903	\$ 10,097	\$ 2,303,920	\$ 165,183
Receipts:							
Taxes	-	-	1,021,003	-	-	-	-
Licenses and permits	-	-	-	181	-	-	-
Intergovernmental	-	-	-	-	-	-	28,330
Charges for services	4,384	-	-	32,810	-	-	-
Fines and forfeits	60,084	103,114	-	-	-	-	-
Other receipts	-	-	203	1,319	305,282	2,323,688	-
Total receipts	<u>64,468</u>	<u>103,114</u>	<u>1,021,206</u>	<u>34,310</u>	<u>305,282</u>	<u>2,323,688</u>	<u>28,330</u>
Disbursements:							
Personal services	215,286	-	-	3,067	-	-	62,708
Supplies	-	-	-	7,297	-	-	22
Other services and charges	-	56,282	-	7,245	-	-	1,195
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,396	-	-	-
Other disbursements	-	-	776,228	-	301,674	2,383,982	-
Total disbursements	<u>215,286</u>	<u>56,282</u>	<u>776,228</u>	<u>19,005</u>	<u>301,674</u>	<u>2,383,982</u>	<u>63,925</u>
Excess (deficiency) of receipts over disbursements	<u>(150,818)</u>	<u>46,832</u>	<u>244,978</u>	<u>15,305</u>	<u>3,608</u>	<u>(60,294)</u>	<u>(35,595)</u>
Cash and investments - ending	<u>\$ 45,481</u>	<u>\$ 190,856</u>	<u>\$ 1,111,059</u>	<u>\$ 40,208</u>	<u>\$ 13,705</u>	<u>\$ 2,243,626</u>	<u>\$ 129,588</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Unsafe Building	Survivors Speakout	Guardian Ad-Litem User Fee	Elected Official Training	Offender Transportation Cty	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ -	\$ 10,802	\$ 2,427	\$ 22,563	\$ 2,500	\$ 924,933	\$ 442,197
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	5,693	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	17,402	-	419,970	-
Fines and forfeits	-	-	40	-	1,515	-	460,189
Other receipts	-	-	-	-	-	1,387,448	12,615
Total receipts	<u>5,693</u>	<u>-</u>	<u>40</u>	<u>17,402</u>	<u>1,515</u>	<u>1,807,418</u>	<u>472,804</u>
Disbursements:							
Personal services	-	-	-	-	-	-	377,509
Supplies	-	2,602	-	-	-	-	7,596
Other services and charges	-	1,000	-	2,513	-	1,172,850	21,525
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,816	-	-	-	-	19,310
Other disbursements	-	-	-	-	-	-	4,100
Total disbursements	<u>-</u>	<u>10,418</u>	<u>-</u>	<u>2,513</u>	<u>-</u>	<u>1,172,850</u>	<u>430,040</u>
Excess (deficiency) of receipts over disbursements	<u>5,693</u>	<u>(10,418)</u>	<u>40</u>	<u>14,889</u>	<u>1,515</u>	<u>634,568</u>	<u>42,764</u>
Cash and investments - ending	<u>\$ 5,693</u>	<u>\$ 384</u>	<u>\$ 2,467</u>	<u>\$ 37,452</u>	<u>\$ 4,015</u>	<u>\$ 1,559,501</u>	<u>\$ 484,961</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Juvenile Probation Fees	Theft Class	Drain Maintenance	Child Health & Other Services	Donations	TIF Debt Service	TIF Capital Projects
Cash and investments - beginning	\$ 5,791	\$ -	\$ 2,505,401	\$ 44,540	\$ 63,604	\$ 1,720,715	\$ 205,188
Receipts:							
Taxes	-	-	-	-	-	3,087,247	-
Licenses and permits	-	-	700	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,169,354	13,012	-	-	-
Fines and forfeits	76,554	5,890	-	-	-	-	-
Other receipts	4,225	1,050	228,233	-	2,978	69,046	-
Total receipts	80,779	6,940	1,398,287	13,012	2,978	3,156,293	-
Disbursements:							
Personal services	82,942	-	291,791	-	-	-	-
Supplies	-	-	9,730	-	-	-	-
Other services and charges	3,505	-	41,333	-	-	1,200	205,188
Debt service - principal and interest	-	-	-	-	-	2,345,810	-
Capital outlay	-	-	592	-	-	-	-
Other disbursements	-	-	768,108	16,499	38,369	1,635,149	-
Total disbursements	86,447	-	1,111,554	16,499	38,369	3,982,159	205,188
Excess (deficiency) of receipts over disbursements	(5,668)	6,940	286,733	(3,487)	(35,391)	(825,866)	(205,188)
Cash and investments - ending	\$ 123	\$ 6,940	\$ 2,792,134	\$ 41,053	\$ 28,213	\$ 894,849	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Debt Service	Self Insurance	Capital Projects	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 4,328,093	\$ 3,223,648	\$ 2,955,723	\$ -	\$ 3,259	\$ 18,793	\$ -
Receipts:							
Taxes	3,557,791	-	943,150	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	242,415	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,522	7,241,084	2,056,553	11,459,391	7,789	251,629	534,867
Total receipts	<u>3,834,728</u>	<u>7,241,084</u>	<u>2,999,703</u>	<u>11,459,391</u>	<u>7,789</u>	<u>251,629</u>	<u>534,867</u>
Disbursements:							
Personal services	-	782,008	-	11,459,144	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	155,144	-	1,434,961	-	-	-	-
Debt service - principal and interest	3,248,144	-	-	-	-	-	-
Capital outlay	-	-	880,904	-	-	-	-
Other disbursements	1,885,300	5,884,262	-	-	7,920	239,805	534,867
Total disbursements	<u>5,288,588</u>	<u>6,666,270</u>	<u>2,315,865</u>	<u>11,459,144</u>	<u>7,920</u>	<u>239,805</u>	<u>534,867</u>
Excess (deficiency) of receipts over disbursements	<u>(1,453,860)</u>	<u>574,814</u>	<u>683,838</u>	<u>247</u>	<u>(131)</u>	<u>11,824</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,874,233</u>	<u>\$ 3,798,462</u>	<u>\$ 3,639,561</u>	<u>\$ 247</u>	<u>\$ 3,128</u>	<u>\$ 30,617</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	HSA Employee Contributions	Payroll-Child Support	Deferred Compensation	Federal Income Tax Withholding	FICA & Medicare Withholding	Flexible Spending Account	Income Tax Withholding County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 238	\$ (1)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>257,574</u>	<u>60,707</u>	<u>193,928</u>	<u>1,710,645</u>	<u>1,233,607</u>	<u>34,714</u>	<u>225,388</u>
Total receipts	<u>257,574</u>	<u>60,707</u>	<u>193,928</u>	<u>1,710,645</u>	<u>1,233,607</u>	<u>34,714</u>	<u>225,388</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>257,524</u>	<u>60,707</u>	<u>193,928</u>	<u>1,710,645</u>	<u>1,233,600</u>	<u>34,953</u>	<u>225,386</u>
Total disbursements	<u>257,524</u>	<u>60,707</u>	<u>193,928</u>	<u>1,710,645</u>	<u>1,233,600</u>	<u>34,953</u>	<u>225,386</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>(239)</u>	<u>2</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ (1)</u>	<u>\$ 1</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Property Tax Payroll Deduction	State Income Tax Withholding	Garnishment	Settlement	Wheel Tax	Commercial Vehicle Excise Tax	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ (3)	\$ -	\$ -	\$ 2,940	\$ -	\$ (125)
Receipts:							
Taxes	-	-	-	177,273,543	3,782,677	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	19,564,234	-	811,192	-
Charges for services	-	-	-	2,164	-	-	12,380
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,378	550,687	24,443	505,428	-	-	745
Total receipts	<u>13,378</u>	<u>550,687</u>	<u>24,443</u>	<u>197,345,369</u>	<u>3,782,677</u>	<u>811,192</u>	<u>13,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,378	550,683	24,443	197,345,368	3,781,467	811,192	13,000
Total disbursements	<u>13,378</u>	<u>550,683</u>	<u>24,443</u>	<u>197,345,368</u>	<u>3,781,467</u>	<u>811,192</u>	<u>13,000</u>
Excess (deficiency) of receipts over disbursements	-	4	-	1	1,210	-	125
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 4,150</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, 2013  
 (Continued)

	Sewage Charge Collections	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefits Fee	State Disclosure Fees	Coroner's Training & Cont Edu
Cash and investments - beginning	\$ 5,462	\$ 5,096	\$ 17,620	\$ -	\$ 813	\$ 1,910	\$ 1,141
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	402,109	-	-	-	10,450	21,750	13,087
Fines and forfeits	-	67,814	238,323	9,177	1,641	-	-
Other receipts	358	-	-	-	-	-	-
Total receipts	<u>402,467</u>	<u>67,814</u>	<u>238,323</u>	<u>9,177</u>	<u>12,091</u>	<u>21,750</u>	<u>13,087</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	407,928	60,929	243,845	9,177	11,961	21,445	13,070
Total disbursements	<u>407,928</u>	<u>60,929</u>	<u>243,845</u>	<u>9,177</u>	<u>11,961</u>	<u>21,445</u>	<u>13,070</u>
Excess (deficiency) of receipts over disbursements	<u>(5,461)</u>	<u>6,885</u>	<u>(5,522)</u>	<u>-</u>	<u>130</u>	<u>305</u>	<u>17</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 11,981</u>	<u>\$ 12,098</u>	<u>\$ -</u>	<u>\$ 943</u>	<u>\$ 2,215</u>	<u>\$ 1,158</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Interstate Compact Fee - State	Mortgage Fee Fund	State - Sex & Violent Offender	Child Restraint Violations	State Inheritance Tax	Educational License Plate	Riverboat Gaming Funds
Cash and investments - beginning	\$ 547	\$ 2,235	\$ 76	\$ -	\$ 562,801	\$ -	\$ 27
Receipts:							
Taxes	-	-	-	-	1,394,039	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	861,622
Charges for services	-	23,178	836	-	-	-	-
Fines and forfeits	5,698	-	-	4,250	-	-	-
Other receipts	-	-	-	-	-	3,975	-
Total receipts	<u>5,698</u>	<u>23,178</u>	<u>836</u>	<u>4,250</u>	<u>1,394,039</u>	<u>3,975</u>	<u>861,622</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,700	24,108	850	4,250	1,449,288	3,694	861,649
Total disbursements	<u>5,700</u>	<u>24,108</u>	<u>850</u>	<u>4,250</u>	<u>1,449,288</u>	<u>3,694</u>	<u>861,649</u>
Excess (deficiency) of receipts over disbursements	<u>(2)</u>	<u>(930)</u>	<u>(14)</u>	<u>-</u>	<u>(55,249)</u>	<u>281</u>	<u>(27)</u>
Cash and investments - ending	<u>\$ 545</u>	<u>\$ 1,305</u>	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 507,552</u>	<u>\$ 281</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Convention and Tourism	Certified Shares-CAGIT	CEDIT County Tax	County User Fee -\$4 per ticket	93.563 Prosecutor PCA	93.563 ARRA Clerk IVD Incent	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 119,423	\$ -	\$ 901	\$ 130,965	\$ 4,438	\$ 6,814	\$ 63,545
Receipts:							
Taxes	1,862,484	36,195,788	9,069,784	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17	-	-	-	-	-	-
Charges for services	-	-	-	-	1,400	-	23,136
Fines and forfeits	-	-	-	1,573	-	-	-
Other receipts	-	-	-	-	933	-	-
Total receipts	<u>1,862,501</u>	<u>36,195,788</u>	<u>9,069,784</u>	<u>1,573</u>	<u>2,333</u>	<u>-</u>	<u>23,136</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,981,923	36,195,788	9,069,784	54,877	2,266	-	-
Total disbursements	<u>1,981,923</u>	<u>36,195,788</u>	<u>9,069,784</u>	<u>54,877</u>	<u>2,266</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(119,422)</u>	<u>-</u>	<u>-</u>	<u>(53,304)</u>	<u>67</u>	<u>-</u>	<u>23,136</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 901</u>	<u>\$ 77,661</u>	<u>\$ 4,505</u>	<u>\$ 6,814</u>	<u>\$ 86,681</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 Pros IVD Incent >'99	93.563 Clerk IVD Incent >'99	Healthy Families Checking	Auditor FSA/HSA Checking	Alternative Dispute Resolution	County User Fee	Animal Shelter
Cash and investments - beginning	\$ 131,115	\$ 145,726	\$ 151,063	\$ 126,373	\$ 10,688	\$ 496,162	\$ 6,386
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	34,805	23,136	-	-	-	-	12,408
Fines and forfeits	-	-	-	-	14,854	172,249	-
Other receipts	124	-	157,716	850,782	-	115,322	14,521
Total receipts	<u>34,929</u>	<u>23,136</u>	<u>157,716</u>	<u>850,782</u>	<u>14,854</u>	<u>287,571</u>	<u>26,929</u>
Disbursements:							
Personal services	43,117	-	-	-	-	141,894	-
Supplies	130	-	-	-	-	21,779	-
Other services and charges	175	-	-	-	-	60,343	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,211	-	-	-	-	-	-
Other disbursements	2,356	2,803	122,862	938,284	-	9,246	8,368
Total disbursements	<u>47,989</u>	<u>2,803</u>	<u>122,862</u>	<u>938,284</u>	<u>-</u>	<u>233,262</u>	<u>8,368</u>
Excess (deficiency) of receipts over disbursements	<u>(13,060)</u>	<u>20,333</u>	<u>34,854</u>	<u>(87,502)</u>	<u>14,854</u>	<u>54,309</u>	<u>18,561</u>
Cash and investments - ending	<u>\$ 118,055</u>	<u>\$ 166,059</u>	<u>\$ 185,917</u>	<u>\$ 38,871</u>	<u>\$ 25,542</u>	<u>\$ 550,471</u>	<u>\$ 24,947</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Task Force Indiana DUI	K-9	To Be Determined	Engineers Copy Fees	Warrick Landfill	Treasurer's Technology	Partnership for Water Quality
Cash and investments - beginning	\$ 39	\$ 11,398	\$ -	\$ 9,257	\$ -	\$ 4,197	\$ 34,623
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,733	4,393	34,868	555	33,181	800	16,809
Total receipts	2,733	4,393	34,868	555	33,181	800	16,809
Disbursements:							
Personal services	2,733	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,500	34,868	534	44,242	740	8,956
Total disbursements	2,733	7,500	34,868	534	44,242	740	8,956
Excess (deficiency) of receipts over disbursements	-	(3,107)	-	21	(11,061)	60	7,853
Cash and investments - ending	\$ 39	\$ 8,291	\$ -	\$ 9,278	\$ (11,061)	\$ 4,257	\$ 42,476

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Surveyor's Office Operating	Vending Revenue	Economic Dev Service	Comm Corrections Proj Income	Sheriff's Photo Fund	Planning Comm Map Replacement	Planning Comm Advertising Fees
Cash and investments - beginning	\$ 39,575	\$ 7,200	\$ 5,500	\$ 99,181	\$ 3,503	\$ 3,899	\$ 22,705
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,585
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	16,900	2,800	764	-	-
Fines and forfeits	-	-	-	183,158	-	-	-
Other receipts	-	-	-	450	-	-	-
Total receipts	-	-	16,900	186,408	764	-	2,585
Disbursements:							
Personal services	-	-	-	157,993	-	-	-
Supplies	-	-	-	35,978	-	-	-
Other services and charges	-	-	-	5,790	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,575	-	18,900	-	2,553	-	2,430
Total disbursements	39,575	-	18,900	199,761	2,553	-	2,430
Excess (deficiency) of receipts over disbursements	(39,575)	-	(2,000)	(13,353)	(1,789)	-	155
Cash and investments - ending	\$ -	\$ 7,200	\$ 3,500	\$ 85,828	\$ 1,714	\$ 3,899	\$ 22,860

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Planning Comm Ordinance Fees	Subdivision Inspection	Theme Park Fees	Building Inspection Fees	Bond Forfeitures	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion
Cash and investments - beginning	\$ 7,418	\$ 141,452	\$ 14,002	\$ 230,241	\$ 35,472	\$ 32,822	\$ 102,012
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	44,548	-	4,080	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	311,584	-
Total receipts	-	44,548	-	4,080	-	311,584	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	16,510
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	42,192	-	-	-	344,406	-
Total disbursements	-	42,192	-	-	-	344,406	16,510
Excess (deficiency) of receipts over disbursements	-	2,356	-	4,080	-	(32,822)	(16,510)
Cash and investments - ending	<u>\$ 7,418</u>	<u>\$ 143,808</u>	<u>\$ 14,002</u>	<u>\$ 234,321</u>	<u>\$ 35,472</u>	<u>\$ -</u>	<u>\$ 85,502</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Home Detention Fees	Law Enforcement	County Copy Paper	Rieth-Riley Retainage	Steelcore Retainage	Prosecutors Special Fees	Tout School Creek Addition
Cash and investments - beginning	\$ 16,493	\$ 154,595	\$ 9,612	\$ 35,568	\$ 59,778	\$ 2,724	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	176	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	246,634	26,726	-	-	-	2,232	-
Total receipts	246,634	26,726	176	-	-	2,232	-
Disbursements:							
Personal services	124,661	26,578	-	-	-	-	-
Supplies	5,050	9,677	-	-	-	3,231	-
Other services and charges	4,488	42,485	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	30,574	28,817	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	164,773	107,557	-	-	-	3,231	-
Excess (deficiency) of receipts over disbursements	81,861	(80,831)	176	-	-	(999)	-
Cash and investments - ending	<u>\$ 98,354</u>	<u>\$ 73,764</u>	<u>\$ 9,788</u>	<u>\$ 35,568</u>	<u>\$ 59,778</u>	<u>\$ 1,725</u>	<u>\$ 2,000</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Project Attend	Conserv Club Dam Retainage	Gibraltar Retainage	Regional Sewer Wage & Benefit	Brandt Retainage	CEDIT Homestead Credit	COIT HOMESTEAD
Cash and investments - beginning	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 479,347	\$ 571,632
Receipts:							
Taxes	-	-	-	-	-	-	5,429,368
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	97,565	38,021	84,188	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,000	-	-	-	-	-	-
Total receipts	<u>14,000</u>	<u>-</u>	<u>97,565</u>	<u>38,021</u>	<u>84,188</u>	<u>-</u>	<u>5,429,368</u>
Disbursements:							
Personal services	-	-	-	24,904	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,000	1,000	-	-	-	33	5,808,168
Total disbursements	<u>10,000</u>	<u>1,000</u>	<u>-</u>	<u>24,904</u>	<u>-</u>	<u>33</u>	<u>5,808,168</u>
Excess (deficiency) of receipts over disbursements	<u>4,000</u>	<u>(1,000)</u>	<u>97,565</u>	<u>13,117</u>	<u>84,188</u>	<u>(33)</u>	<u>(378,800)</u>
Cash and investments - ending	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 97,565</u>	<u>\$ 13,117</u>	<u>\$ 84,188</u>	<u>\$ 479,314</u>	<u>\$ 192,832</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	HEA 1001 STATE HSC	Violent Crime Victims Comp	16.575 Victim's Assistance	16.580 Bulletproof Vest Program	16.580 STOP	16.606 SCAAP	B & O Trail Association
Cash and investments - beginning	\$ 30,984	\$ -	\$ (6,044)	\$ 6	\$ (4,917)	\$ 10,466	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	45,606	1,530	14,943	-	104,584
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	257	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	257	45,606	1,530	14,943	-	104,584
Disbursements:							
Personal services	-	-	49,297	-	20,888	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12	36	-	-	-	10,451	104,584
Total disbursements	12	36	49,297	-	20,888	10,451	104,584
Excess (deficiency) of receipts over disbursements	(12)	221	(3,691)	1,530	(5,945)	(10,451)	-
Cash and investments - ending	\$ 30,972	\$ 221	\$ (9,735)	\$ 1,536	\$ (10,862)	\$ 15	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	20.509 LINK Hendricks Co	20.509 New Freedom Oper Assist	20.601 Op Pullover	97.042 Emerg Mgmt Perf Sub	90.401 Help America Vote Act	93.008 Medical Reserve Corp	93.069 BT Prep Supplemental
Cash and investments - beginning	\$ -	\$ 39	\$ 479	\$ -	\$ 63,900	\$ 8,149	\$ (10,871)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	729,310	-	-	4,021	-	-	6,641
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	595
Total receipts	<u>729,310</u>	<u>-</u>	<u>-</u>	<u>4,021</u>	<u>-</u>	<u>-</u>	<u>7,236</u>
Disbursements:							
Personal services	-	-	-	-	-	-	17,826
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	729,310	-	-	4,021	-	721	5,528
Total disbursements	<u>729,310</u>	<u>-</u>	<u>-</u>	<u>4,021</u>	<u>-</u>	<u>721</u>	<u>23,354</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(721)</u>	<u>(16,118)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 479</u>	<u>\$ -</u>	<u>\$ 63,900</u>	<u>\$ 7,428</u>	<u>\$ (26,989)</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.069 CRI Public Health Prep	93.283 Health BT Prep	93.617 Non-reverting HAVA	Citizens Corp Council	Coalition Against Fam Violence	20.509 ARRA Transit Facility	93.069 BPRS 131-1
Cash and investments - beginning	\$ 5,286	\$ 28,645	\$ 4,540	\$ 1,911	\$ 12	\$ (68,665)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	41,189	-	-	-	-	219,448	9,998
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	22,410	-	-	-	-	-	-
Total receipts	63,599	-	-	-	-	219,448	9,998
Disbursements:							
Personal services	22,968	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,981	23,052	-	-	-	150,783	9,944
Total disbursements	25,949	23,052	-	-	-	150,783	9,944
Excess (deficiency) of receipts over disbursements	37,650	(23,052)	-	-	-	68,665	54
Cash and investments - ending	<u>\$ 42,936</u>	<u>\$ 5,593</u>	<u>\$ 4,540</u>	<u>\$ 1,911</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 54</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Vandalia Project	CERT FFY03 Sub-Grant	Sheriff's Equitable Sharing	16.585 Drug Ct Discretionary	16.738 Edward Byrne Memorial	16.738 Drug Court	20.600 OPO Banquet
Cash and investments - beginning	\$ (19,284)	\$ 923	\$ 7,907	\$ 1,359	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	178,028	-	-	-	11,500	15,288	4,458
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>178,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,500</u>	<u>15,288</u>	<u>4,458</u>
Disbursements:							
Personal services	-	-	-	-	18,000	4,780	-
Supplies	-	-	-	-	-	2,708	-
Other services and charges	158,744	-	-	-	-	16,450	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,000	-	4,458
Total disbursements	<u>158,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>23,938</u>	<u>4,458</u>
Excess (deficiency) of receipts over disbursements	<u>19,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,500)</u>	<u>(8,650)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 923</u>	<u>\$ 7,907</u>	<u>\$ 1,359</u>	<u>\$ (10,500)</u>	<u>\$ (8,650)</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.889 BHP 596-3	93.008 MRC13-1193	93.069 BPRS 131-75	93.069 BPRS 131-2	LHM Supplemental	Healthy Families	Soil and Water Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 188,060	\$ 33,783	\$ 822
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,761	4,000	17,463	871	22,672	135,616	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	143,911	5,000
Total receipts	<u>4,761</u>	<u>4,000</u>	<u>17,463</u>	<u>871</u>	<u>22,672</u>	<u>279,527</u>	<u>5,000</u>
Disbursements:							
Personal services	-	-	-	-	9,624	123,801	5,000
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,761	479	17,463	871	-	145,124	-
Total disbursements	<u>4,761</u>	<u>479</u>	<u>17,463</u>	<u>871</u>	<u>9,624</u>	<u>268,925</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,521</u>	<u>-</u>	<u>-</u>	<u>13,048</u>	<u>10,602</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,108</u>	<u>\$ 44,385</u>	<u>\$ 822</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	DARE	Interpreter Grant Supreme Ct.	Health Partnership Funds	IU Foundation	Problem Solving Court Grant	IN Court Reform Grant - Reimb	Totals
Cash and investments - beginning	\$ 3,654	\$ 9,233	\$ -	\$ 1,789	\$ -	\$ -	\$ 88,705,593
Receipts:							
Taxes	-	-	-	-	-	-	280,033,868
Licenses and permits	-	-	-	-	-	-	821,043
Intergovernmental	-	1,650	2,500	-	6,000	595	31,361,094
Charges for services	-	-	-	-	-	-	5,795,188
Fines and forfeits	-	-	-	-	-	-	2,369,369
Other receipts	3,594	-	-	-	-	-	60,000,150
Total receipts	3,594	1,650	2,500	-	6,000	595	380,380,712
Disbursements:							
Personal services	-	-	-	-	-	-	40,032,493
Supplies	-	-	-	-	-	-	2,614,071
Other services and charges	-	2,879	-	-	-	-	14,035,582
Debt service - principal and interest	-	-	-	-	-	-	5,593,954
Capital outlay	-	-	-	-	-	-	6,264,624
Other disbursements	5,778	-	1,120	-	5,755	595	308,116,539
Total disbursements	5,778	2,879	1,120	-	5,755	595	376,657,263
Excess (deficiency) of receipts over disbursements	(2,184)	(1,229)	1,380	-	245	-	3,723,449
Cash and investments - ending	\$ 1,470	\$ 8,004	\$ 1,380	\$ 1,789	\$ 245	\$ -	\$ 92,429,042

HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,431,425</u>	<u>\$ 162,504</u>

HENDRICKS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T (E911)	Communications Center	\$ 219,892	9/27/2013	6/27/2023
Building Facilities Corp	Fairgrounds	1,446,000	12/31/2005	12/31/2027
Chase Equipment Leasing	Communications Center	950,621	11/15/2008	11/15/2016
Courthouse Building Corp	Administration Building	785,000	7/15/2008	1/15/2016
De Lage Landen Public Finance	Printers	27,473	12/1/2013	11/1/2018
Redevelopment Authority	Steel Mill TIF	<u>1,414,000</u>	7/5/2004	12/30/2022
Total of annual lease payments		<u>\$ 4,842,986</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Work Release Center	\$ 5,310,000	\$ 441,288
Revenue bonds	Transportation Series 2009	6,370,000	538,287
Revenue bonds	Westpoint TIF	3,910,000	205,188
Revenue bonds	Heartland Crossing TIF Series 2010A	1,475,000	383,500
Revenue bonds	Heartland Crossing TIF Series 2010B	3,180,000	475,110
Revenue bonds	Transportation Series 2012	2,435,000	263,656
Revenue bonds	70 West Commerce TIF Series 2013A	1,500,000	76,313
Revenue bonds	70 West Commerce TIF Series 2013B	1,810,000	-
Notes and loans payable	Westpoint TIF Bond Anticipation Notes	<u>1,200,000</u>	-
Totals		<u>\$ 27,190,000</u>	<u>\$ 2,383,342</u>

HENDRICKS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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

	Ending Balance
Governmental activities:	
Land	\$ 2,271,522
Infrastructure	56,260,417
Buildings	34,611,860
Improvements other than buildings	995,978
Machinery, equipment, and vehicles	9,465,866
Total capital assets	\$ 103,605,643

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

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

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002. Our opinion on each major federal program is not modified with respect to these matters.

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

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

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

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002 to be a material weakness.

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

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



Michael H. Bozyski, CPA  
Deputy State Examiner

September 9, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
8129 Drug Task Force			2010-DJ-BX-0254	\$ 11,500
8132 Drug Court			2012-DJ-BX-0765	15,288
Total - JAG Program Cluster				26,788
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
8100 Victims Assistance			2013-VA-GX-0036	45,606
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588		
8102 STOP			2013-WF-AX-0047	14,943
State Criminal Alien Assistance Program	Direct grant	16.606		
8103 SCAAP			Calendar 2013	10,451
Total - Department of Justice				97,788
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
8125 Vandalia Project			DES-0810344	178,028
8105 B & O Trail Association			STP-9932 (20)	104,584
Total - Highway Planning and Construction				282,612
Total - Highway Planning and Construction Cluster				282,612
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
8133 OP Pullover			K4-2013-09-03-12	4,458
Total - Highway Safety Cluster				4,458
ARRA - Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
8123 ARRA Transit Facility			A249-10-321072	150,783
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
8106 LINK			INDOT #13809766	494,351
Total - Formula Grants for Rural Areas				645,134
Total - Department of Transportation				932,204
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program	Indiana Department of Homeland Security	93.008		
8135 MRC CBA			5MRCSG101005-03	479
Medical Reserve Corps Small Grant Program	Indiana State Department of Health	93.008		
8114 Medical Reserve Corp			6MRCSG061001-03	721
Total - Medical Reserve Corps Small Grant Program				1,200
Public Health Emergency Preparedness	Indiana State Department of Health	93.069		
8136 Supplemental Base			2U90TP517024-11	17,463
8116 CRI Pub Health Prep			4-0532297 5U90TP000	63,599
8124 MRC Supplemental			BPRS 131-1	9,998
8137 CRI Supplemental			EDS# A70-3-0532186	871
Total - Public Health Emergency Preparedness				91,931
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		
8134 BHP 596-3			1U90TP000521-01	4,761
8115 BT Prep Base			EDS A70-4-0532255	7,236
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				11,997
Child Support Enforcement	Indiana Department of Child Services	93.563		
8897 Pros IVD Incent > '99			Calendar 2013	47,989
8899 Clerk IVD Incent > '99			Calendar 2013	2,803
1001 Indirect/Direct Reimbursements			Calendar 2013	409,674
Total - Child Support Enforcement				460,466
Total - Department of Health and Human Services				565,594
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
8112 Emerg Mgmt Perf Sub			EMW-2011-EP-00036	4,021
Total - Department of Homeland Security				4,021
Total federal awards expended				\$ 1,599,607

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

HENDRICKS COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2013</u>
Highway Planning and Construction	20.205	\$ 104,584
Formula Grants for Rural Areas	20.509	494,351

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Highway Planning and Construction Cluster
93.563	Formula Grants for Rural Areas
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2013 - 001 - INTERNAL CONTROLS OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted that Child Support Enforcement (CFDA 93.563) was understated by \$409,674. There were also various errors in regard to Grantor Agency, Cluster Title, Program Title, or Project Title. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that was materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

**FINDING 2013-002 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): Calendar 2013  
Pass-Through Entity: Indiana Department of Child Services

The County has not established an effective internal control system over compliance requirements relating to allowable costs/cost principles. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

The County was required to maintain time and effort reports on all full and part time employees paid from the grant. There were no time and effort reports completed for the audit period. The County Prosecutor's Office was not aware of any report required by the State agency that would have fulfilled the compliance requirement.

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

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

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

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

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the allowable costs/cost principles requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

AUDITEE PREPARED DOCUMENT

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



*Hendricks County Auditor*

Cinda Kattau  
355 S Washington St #202  
Danville, IN 46122-1759  
317-745-9300  
(Fax) 317-745-9389

### **CORRECTIVE ACTION PLAN**

Finding Number 2013-001, Hendricks County  
Internal Controls Over Financial Transactions & Reporting

Corrective Action Plan:

Upon receipt of Federal Grant Awards, the Financial Administrator is to determine the correct budget account code and the Budgetary Clerk prepares a quietus.

The County Auditor will maintain a file of remittance advice on all grant receipts. Quarterly, Auditor will update the grant ledger of all receipts and expenditures reconciling to the financial system. IV-D receipts will be further detailed on its own excel spreadsheet.

For reimbursing grants (with the exception of IV-D), Auditor will request copies of all claim vouchers being submitted for reimbursement and follow up to ensure receipt. On advance grants, Auditor will verify that expenditures are for permissible expenses and notify departments of unspent balances.

*Cinda Kattau*  
Cinda Kattau, Hendricks County Auditor

9/9/14  
Date

CORRECTIVE ACTION PLAN

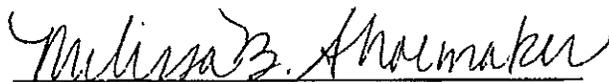
FINDING 2013-002

Contact Person Responsible for Corrective Action: Melissa Shoemaker  
Title IV-D Deputy Prosecutor

Contact Phone Number: (317) 745-9285

Description of Corrective Action Plan: Prospectively keep internal record to comply with the following: 2 CFR 225 App. B, 8(h) "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

Anticipated Date of Completion: done



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

Date: 8-28-14

#### OTHER REPORTS

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