

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, 2015 to December 31, 2015



FILED
09/29/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Schedule of Capital Assets.....	48
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	50-51
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54-55
Notes to Schedule of Expenditures of Federal Awards	56
Schedule of Findings and Questioned Costs	57
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	60
Other Reports.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cinda Kattau	01-01-13 to 12-31-16
County Treasurer	Nancy L. Marsh	01-01-13 to 12-31-16
Clerk of the Circuit Court	Debbie Hoskins	01-01-13 to 12-31-16
County Sheriff	Brett Clark	01-01-15 to 12-31-18
County Recorder	Theresa D. Lynch	01-01-15 to 12-31-18
President of the Board of County Commissioners	Robert L. Gentry	01-01-15 to 12-31-16
President of the County Council	Jay R. Puckett	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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 (Indiana Code 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 from 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, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 30, 2016



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated August 30, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 30, 2016

(This page intentionally left blank.)

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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 4,641,317	\$ 4,753,492	\$ 4,641,317	\$ 4,753,492
Sheriff's Inmate Trust	83,354	456,792	456,256	83,890
Jail Commissary	12,139	176,206	129,099	59,246
Clerk's Trust	1,119,133	12,633,889	12,828,966	924,056
County Home Residents' Trust	3,026	15,382	9,029	9,379
General	6,342,297	20,640,750	20,755,907	6,227,140
Accident Report	6,398	11,246	11,320	6,324
Bid Deposits and Bonds Holding	39,402	16,900	9,500	46,802
CAGIT County Certified Shares	2,182,428	10,400,770	9,326,412	3,256,786
Campaign Finance Enforcement	535	700	1,000	235
EDIT Project Fund	18,854,327	9,753,210	12,471,129	16,136,408
Child Advocacy	275	50	-	325
City and Town Court Costs	21,585	19,426	31,679	9,332
Clerk's Records Perpetuation	29,862	37,286	14,583	52,565
Community Corrections Grant	(19,990)	541,635	482,053	39,592
Community Transitions Program	5,447	5,775	6,510	4,712
Assessor's Disclosure Fees	68,624	23,650	22,802	69,472
Cumulative Bridge	12,091,123	3,900,982	3,519,183	12,472,922
Cumulative Capital Development	3,740,238	2,221,423	1,123,471	4,838,190
Drug Free Community	143,319	118,026	134,980	126,365
GIS Database Fees	2,894	-	-	2,894
Emergency Planning Com	21,894	6,396	3,181	25,109
Firearms Training	39,158	59,430	53,322	45,266
Food & Beverage (County)	3,513,228	2,106,548	1,774,171	3,845,605
General Drain Improvement	1,590,554	265,454	522,386	1,333,622
Health	610,921	1,191,901	1,202,474	600,348
Identification Security Cty	328,602	14,770	37,150	306,222
Levy Excess Fund	3,462	-	-	3,462
Local Health Maintenance	93,475	72,672	53,453	112,694
Local Road and Street	1,217,104	1,027,641	833,780	1,410,965
Medical Care for Inmates	31,502	11,208	-	42,710
Misdemeanant	46,947	55,403	53,051	49,299
Motor Vehicle Highway	2,977,563	4,677,759	4,120,455	3,534,867
Omitted Property Audits	183,844	43,260	88,705	138,399
Park Nonreverting Capital	333,460	26,810	-	360,270
Park Nonreverting Operating	10,319	7,934	2	18,251
Auditors Plat Book Fund	116,208	39,358	15,040	140,526
Rainy Day	10,478,141	-	-	10,478,141
Reassessment 2015	450,262	276,674	284,119	442,817
Recorder's Records Perpetuation	1,383,335	323,789	390,874	1,316,250
Sex & Violent Offender Admin	4,683	8,996	9,128	4,551
Sheriff's Pension Trust	114,610	86,432	132,921	68,121
Supplement Public Defend Fee	217,522	133,963	153,012	198,473
Surplus Property Tax	791,005	409,651	523,510	677,146
Surveyor's Cornerstone Perpetuation	57,005	33,188	9,273	80,920
Tax Sale Redemption	-	109,998	97,725	12,273
Tax Sale Surplus	1,019,987	1,236,777	1,098,802	1,157,962
Local Health Dept Trust	118,392	56,659	60,675	114,376
Unsafe Building	11,312	26,899	-	38,211
Victim Impact Program	480	-	-	480
Guardian Ad-Litem User Fee	6,405	627	-	7,032
Elected Official Training	48,688	14,807	3,107	60,388
Offender Transportation Cty	5,480	1,375	-	6,855
Statewide 911	1,146,820	1,703,400	1,870,513	979,707
Adult Probation Administrative	475,151	349,258	554,128	270,281
Juvenile Probation Fees	999	46,801	39,621	8,179
Theft Class	18,136	8,179	-	26,315
Drain Maintenance	3,581,302	1,709,156	987,625	4,302,833
Drug Task Force	-	21,447	-	21,447
Child Health & Other Services	49,171	59,314	34,366	74,119
Donations	23,931	1,730	5,376	20,285
Westpoint Reimbursement	-	1,481	1,481	-

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
TIF Debt Service	1,514,410	4,417,520	2,330,870	3,601,060
Debt Service	3,417,084	3,876,494	4,048,372	3,245,206
Self-Insurance	3,203,349	6,273,617	6,198,439	3,278,527
Capital Projects	3,003,292	5,436,818	2,734,687	5,705,423
Payroll Clearing	247	12,141,331	12,141,578	-
Payroll Withholding - Donations	2,998	9,131	8,828	3,301
Payroll Withholding - Insurance	25,330	237,429	233,722	29,037
Payroll Withholding - Other	-	631,796	631,796	-
HSA Employee Contributions	50	343,202	343,252	-
Payroll-Child Support	-	57,769	57,769	-
Deferred Compensation	-	282,210	282,210	-
Federal Income Tax Withholding	-	1,839,061	1,839,061	-
FICA & Medicare Withholding	27	1,315,168	1,315,168	27
Flexible Spending Account	-	28,484	28,484	-
Income Tax Withholding County	-	249,062	249,062	-
Property Tax Payroll Deduction	-	11,806	11,806	-
State Income Tax Withholding	-	564,968	564,968	-
Garnishment	-	25,211	25,211	-
Settlement	-	208,796,721	208,796,721	-
Wheel Tax & Sur Tax	(19,419)	4,374,657	4,332,452	22,786
Commercial Vehicle Excise Tax	-	853,228	853,228	-
Weed Lien Collections	4,816	3,851	8,667	-
Sewage Charge Collections	189,238	416,957	606,195	-
Financial Institution Tax	-	231,189	231,189	-
Fines & Forfeitures	6,897	81,410	81,551	6,756
Infraction Judgements	13,331	237,794	238,426	12,699
Overweight Vehicle Fines	1,787	741	2,528	-
Special Death Benefits Fee	120	10,145	9,420	845
State Disclosure Fees	2,050	22,945	22,555	2,440
Coroner's Training & Cont Education	1,062	14,915	14,657	1,320
Interstate Compact Fee - State	-	6,858	6,264	594
Mortgage Fee Fund	-	19,630	18,158	1,472
State - Sex & Violent Offender	-	944	882	62
Child Restraint Violations	75	625	675	25
State Inheritance Tax	246,604	13,176	13,664	246,116
Educational License Plate	638	3,112	3,750	-
Riverboat Gaming Funds	408,241	861,622	1,269,863	-
Convention and Tourism	-	2,221,899	2,085,853	136,046
Certified Shares-CAGIT	-	39,543,599	39,543,599	-
CEDIT County Tax	-	9,946,681	9,946,681	-
City/Town Ordinance Violations Fines	95,036	923	5,228	90,731
93.563 Prosecutor PCA	6,079	2,910	1,692	7,297
93.563 ARRA Clerk IVD Incent	6,814	-	-	6,814
93.563 Title IV-D Incentive	93,745	23,857	30,219	87,383
93.563 Pros IVD Incent >'99	107,649	35,899	55,457	88,091
93.563 Clerk IVD Incent >'99	166,814	23,858	28,794	161,878
Auditor FSA/HSA	220,415	715,670	580,309	355,776
Healthy Families Checking	236,740	191,356	179,533	248,563
Alternative Dispute Resolution	38,922	66,695	39,482	66,135
County User Fee	472,004	229,864	287,985	413,883
Animal Shelter	30,102	65,814	37,637	58,279
Task Force Indiana DUI	39	-	-	39
K-9	667	19,601	18,328	1,940
Forfeiture Disbursement	-	1,534	-	1,534
To Be Determined	-	2,000	2,000	-
Engineers Copy Fees	10,198	766	130	10,834
Warrick Landfill	-	251,280	251,280	-
Treasurer's Technology	5,457	1,200	2,975	3,682
Partnership for Water Quality	40,798	18,444	25,435	33,807
Vending Revenue	7,200	-	-	7,200
Economic Dev Service	3,750	19,750	21,250	2,250
Comm Corrections Proj Income	66,773	381,793	317,915	130,651

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff's Photo Fund	855	1,006	1,290	571
Planning Comm Advertising Fees	22,620	3,630	2,285	23,965
Subdivision Inspection	131,079	44,330	24,123	151,286
Building Inspection Fees	238,442	2,284	-	240,726
Bond Forfeitures	40,910	-	3,679	37,231
Innkeepers Tax County's 1.5%	38,159	396,638	398,537	36,260
TIR Hend Co Redev Portion	69,687	-	17,729	51,958
Home Detention Fees	132,773	243,282	286,326	89,729
Law Enforcement	133,249	126,366	130,829	128,786
County Copy Paper	9,815	5	568	9,252
Prosecutors Special Fees	1,099	1,093	1,765	427
Project ATTEND	12,500	12,000	12,000	12,500
Regional Sewer Wage & Benefit	-	43,850	43,850	-
SR267 Relinquish	1,622,334	5,494,644	4,494,644	2,622,334
Courthouse Phase 3 Retainage	-	35,530	35,530	-
CEDIT Homestead Credit	479,751	-	479,751	-
COIT HOMESTEAD	179,698	5,931,544	6,016,286	94,956
HEA 1001 STATE HSC	88	-	88	-
16.575 Victim's Assistance	(13,426)	45,607	46,252	(14,071)
16.580 Bulletproof Vest Progam	1,536	-	-	1,536
16.580 STOP	(16,486)	20,888	20,323	(15,921)
16.606 SCAAP	15	4,418	972	3,461
20.509 LINK Hendricks Co	-	865,144	865,144	-
20.601 Op Pullover	479	-	-	479
97.042 Emerg Mgmt Perf Sub	-	8,342	8,342	-
90.401 Help America Vote Act	63,900	-	56,085	7,815
93.074 BASE BPRS 131-70	(24,931)	51,276	24,726	1,619
93.074 CRI BPRS 131-71	73,573	56,234	116,327	13,480
93.069 BPRS 131-2 & 131-3	1,593	-	801	792
93.617 Non-reverting HAVA	4,540	-	-	4,540
93.069 BPRS 131-1	54	-	-	54
Vandalia Pre-Construction	(7,088)	22,969	52,121	(36,240)
Sheriff's Equitable Sharing	7,907	20,394	297	28,004
93.074 BT Hosp Plan BHP 596-3	(321)	13,486	6,215	6,950
93.008 CBA MRC13-1193	1,130	3,500	17	4,613
93.008 Medical Reserve Corps	7,098	-	255	6,843
14.228 JeTo Lake DR	-	533,682	533,682	-
20.209 ARRA 5310	-	230,432	230,432	-
Vandalia - Phase 1	-	122,852	159,618	(36,766)
93.103 FDA-AFDO	2,500	2,000	2,335	2,165
DTF Equitable Sharing	-	5,378	4,700	678
97.067 Homeland Security Progr	-	13,220	13,220	-
20.703 HazMat Response Plan	-	8,500	8,500	-
93.074 Ebola Supplemental	-	14,913	85	14,828
LHM Supplemental	218,010	-	9,297	208,713
Baby & Me Tobacco Free	-	29	5,871	(5,842)
Healthy Families	36,047	311,872	319,749	28,170
Soil and Water Grant	822	5,000	5,000	822
DARE	617	4,750	3,562	1,805
Interpreter Grant Supreme Ct.	2,111	4,828	6,081	858
Health Partnership Funds	1,380	-	1,380	-
IU Foundation	1,789	-	-	1,789
Problem Solving Court Grant	3,392	7,500	3,594	7,298
IN Veteran Grant	-	1,048	1,048	-
Drug Prosecution Fund	-	10,000	9,294	706
RLAP Motorsport Grant	-	525,000	525,000	-
Totals	<u>\$ 97,599,520</u>	<u>\$ 404,661,189</u>	<u>\$ 398,996,137</u>	<u>\$ 103,264,572</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 (sheriff), 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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper 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 the following: building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, motor

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

vehicle highway distributions received from the state, local road and street distributions 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, park rental fees, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Other receipts, which include amounts received from various sources including, but 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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 includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: 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 Hybrid Plan - a cost sharing multiple employer defined benefit pension plan that includes an annuity savings account provision. PERF is a public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees as well as elected officials are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has 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 as a result of federal grant funds being set up on a reimbursement basis and the reimbursement for expenditures made by the County not being received by December 31, 2015.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

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 2015 totaled \$1,231,000.

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 2015 totaled \$1,440,000.

The County has entered into a capital lease with HC Courthouse Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$785,000.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	General	Accident Report
Cash and investments - beginning	\$ 4,641,317	\$ 83,354	\$ 12,139	\$ 1,119,133	\$ 3,026	\$ 6,342,297	\$ 6,398
Receipts:							
Taxes	1,311,988	-	-	-	-	12,364,076	-
Licenses and permits	-	-	-	-	-	779,306	-
Intergovernmental receipts	3,437,397	-	-	-	-	3,725,829	-
Charges for services	-	-	-	-	-	2,184,873	11,246
Fines and forfeits	-	-	-	-	-	571,721	-
Other receipts	<u>4,107</u>	<u>456,792</u>	<u>176,206</u>	<u>12,633,889</u>	<u>15,382</u>	<u>1,014,945</u>	<u>-</u>
Total receipts	<u>4,753,492</u>	<u>456,792</u>	<u>176,206</u>	<u>12,633,889</u>	<u>15,382</u>	<u>20,640,750</u>	<u>11,246</u>
Disbursements:							
Personal services	-	-	-	-	-	12,313,335	-
Supplies	-	-	-	-	-	1,164,907	-
Other services and charges	-	-	-	-	-	5,622,736	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	387,412	-
Other disbursements	<u>4,641,317</u>	<u>456,256</u>	<u>129,099</u>	<u>12,828,966</u>	<u>9,029</u>	<u>1,267,517</u>	<u>11,320</u>
Total disbursements	<u>4,641,317</u>	<u>456,256</u>	<u>129,099</u>	<u>12,828,966</u>	<u>9,029</u>	<u>20,755,907</u>	<u>11,320</u>
Excess (deficiency) of receipts over disbursements	<u>112,175</u>	<u>536</u>	<u>47,107</u>	<u>(195,077)</u>	<u>6,353</u>	<u>(115,157)</u>	<u>(74)</u>
Cash and investments - ending	<u>\$ 4,753,492</u>	<u>\$ 83,890</u>	<u>\$ 59,246</u>	<u>\$ 924,056</u>	<u>\$ 9,379</u>	<u>\$ 6,227,140</u>	<u>\$ 6,324</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	Campaign Finance Enforcement	EDIT Project Fund	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 39,402	\$ 2,182,428	\$ 535	\$ 18,854,327	\$ 275	\$ 21,585	\$ 29,862
Receipts:							
Taxes	-	-	-	3,875,085	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,144,763	-	352,280	-	-	-
Charges for services	-	192,925	-	12,650	-	-	2,042
Fines and forfeits	-	-	-	-	50	19,426	35,244
Other receipts	16,900	63,082	700	5,513,195	-	-	-
Total receipts	16,900	10,400,770	700	9,753,210	50	19,426	37,286
Disbursements:							
Personal services	-	8,878,712	-	1,508,924	-	-	-
Supplies	-	33,256	-	-	-	-	5,405
Other services and charges	-	406,225	-	10,384,496	-	-	9,178
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	577,709	-	-	-
Other disbursements	9,500	8,219	1,000	-	-	31,679	-
Total disbursements	9,500	9,326,412	1,000	12,471,129	-	31,679	14,583
Excess (deficiency) of receipts over disbursements	7,400	1,074,358	(300)	(2,717,919)	50	(12,253)	22,703
Cash and investments - ending	\$ 46,802	\$ 3,256,786	\$ 235	\$ 16,136,408	\$ 325	\$ 9,332	\$ 52,565

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Corrections Grant	Community Transitions Program	Assessor's Disclosure Fees	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	GIS Database Fees
Cash and investments - beginning	\$ (19,990)	\$ 5,447	\$ 68,624	\$ 12,091,123	\$ 3,740,238	\$ 143,319	\$ 2,894
Receipts:							
Taxes	-	-	-	3,371,397	2,028,379	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	540,816	-	-	320,896	193,044	-	-
Charges for services	-	5,775	23,650	16,000	-	-	-
Fines and forfeits	-	-	-	-	-	115,537	-
Other receipts	819	-	-	192,689	-	2,489	-
Total receipts	<u>541,635</u>	<u>5,775</u>	<u>23,650</u>	<u>3,900,982</u>	<u>2,221,423</u>	<u>118,026</u>	<u>-</u>
Disbursements:							
Personal services	455,692	-	22,802	589,561	-	17,560	-
Supplies	26,356	-	-	21,080	-	50	-
Other services and charges	-	-	-	2,908,542	315,872	117,370	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	807,599	-	-
Other disbursements	5	6,510	-	-	-	-	-
Total disbursements	<u>482,053</u>	<u>6,510</u>	<u>22,802</u>	<u>3,519,183</u>	<u>1,123,471</u>	<u>134,980</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>59,582</u>	<u>(735)</u>	<u>848</u>	<u>381,799</u>	<u>1,097,952</u>	<u>(16,954)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,592</u>	<u>\$ 4,712</u>	<u>\$ 69,472</u>	<u>\$ 12,472,922</u>	<u>\$ 4,838,190</u>	<u>\$ 126,365</u>	<u>\$ 2,894</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Planning Com	Firearms Training	Food & Beverage (County)	General Drain Improvement	Health	Identification Security Cty	Levy Excess Fund
Cash and investments - beginning	\$ 21,894	\$ 39,158	\$ 3,513,228	\$ 1,590,554	\$ 610,921	\$ 328,602	\$ 3,462
Receipts:							
Taxes	-	-	2,077,986	192,165	765,255	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,355	72,787	-	-
Charges for services	-	59,430	-	42,589	284,238	14,770	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,396	-	28,562	12,345	69,621	-	-
Total receipts	6,396	59,430	2,106,548	265,454	1,191,901	14,770	-
Disbursements:							
Personal services	-	-	-	-	1,136,494	-	-
Supplies	-	-	-	-	12,850	-	-
Other services and charges	-	-	1,473,427	17,133	53,130	37,150	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	108,580	-	-	-	-
Other disbursements	3,181	53,322	192,164	505,253	-	-	-
Total disbursements	3,181	53,322	1,774,171	522,386	1,202,474	37,150	-
Excess (deficiency) of receipts over disbursements	3,215	6,108	332,377	(256,932)	(10,573)	(22,380)	-
Cash and investments - ending	\$ 25,109	\$ 45,266	\$ 3,845,605	\$ 1,333,622	\$ 600,348	\$ 306,222	\$ 3,462

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital
Cash and investments - beginning	\$ 93,475	\$ 1,217,104	\$ 31,502	\$ 46,947	\$ 2,977,563	\$ 183,844	\$ 333,460
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	72,672	1,006,727	-	-	4,344,068	-	-
Charges for services	-	-	11,208	55,403	-	43,260	26,810
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	20,914	-	-	333,691	-	-
Total receipts	<u>72,672</u>	<u>1,027,641</u>	<u>11,208</u>	<u>55,403</u>	<u>4,677,759</u>	<u>43,260</u>	<u>26,810</u>
Disbursements:							
Personal services	53,453	-	-	-	2,166,775	-	-
Supplies	-	489,123	-	-	591,119	-	-
Other services and charges	-	60,433	-	-	1,356,986	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	284,224	-	-	5,575	-	-
Other disbursements	-	-	-	53,051	-	88,705	-
Total disbursements	<u>53,453</u>	<u>833,780</u>	<u>-</u>	<u>53,051</u>	<u>4,120,455</u>	<u>88,705</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,219</u>	<u>193,861</u>	<u>11,208</u>	<u>2,352</u>	<u>557,304</u>	<u>(45,445)</u>	<u>26,810</u>
Cash and investments - ending	<u>\$ 112,694</u>	<u>\$ 1,410,965</u>	<u>\$ 42,710</u>	<u>\$ 49,299</u>	<u>\$ 3,534,867</u>	<u>\$ 138,399</u>	<u>\$ 360,270</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation	Sex & Violent Offender Admin	Sheriff's Pension Trust
Cash and investments - beginning	\$ 10,319	\$ 116,208	\$ 10,478,141	\$ 450,262	\$ 1,383,335	\$ 4,683	\$ 114,610
Receipts:							
Taxes	-	-	-	252,623	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,051	-	-	-
Charges for services	7,934	39,358	-	-	323,789	8,996	6,708
Fines and forfeits	-	-	-	-	-	-	79,724
Other receipts	-	-	-	-	-	-	-
Total receipts	7,934	39,358	-	276,674	323,789	8,996	86,432
Disbursements:							
Personal services	-	1,144	-	209,145	145,395	-	-
Supplies	-	-	-	-	-	6,519	-
Other services and charges	-	13,896	-	74,974	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2	-	-	-	245,479	2,609	132,921
Total disbursements	2	15,040	-	284,119	390,874	9,128	132,921
Excess (deficiency) of receipts over disbursements	7,932	24,318	-	(7,445)	(67,085)	(132)	(46,489)
Cash and investments - ending	<u>\$ 18,251</u>	<u>\$ 140,526</u>	<u>\$ 10,478,141</u>	<u>\$ 442,817</u>	<u>\$ 1,316,250</u>	<u>\$ 4,551</u>	<u>\$ 68,121</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplement Public Defend Fee	Surplus Property Tax	Surveyor's Cornerstone Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust	Unsafe Building
Cash and investments - beginning	\$ 217,522	\$ 791,005	\$ 57,005	\$ -	\$ 1,019,987	\$ 118,392	\$ 11,312
Receipts:							
Taxes	-	408,290	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	26,899
Intergovernmental receipts	-	-	-	-	-	56,659	-
Charges for services	-	-	32,846	-	-	-	-
Fines and forfeits	131,963	-	-	-	-	-	-
Other receipts	2,000	1,361	342	109,998	1,236,777	-	-
Total receipts	133,963	409,651	33,188	109,998	1,236,777	56,659	26,899
Disbursements:							
Personal services	-	-	3,740	-	-	59,093	-
Supplies	-	-	2,766	-	-	524	-
Other services and charges	153,012	-	2,628	-	-	931	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	139	-	-	-	-
Other disbursements	-	523,510	-	97,725	1,098,802	127	-
Total disbursements	153,012	523,510	9,273	97,725	1,098,802	60,675	-
Excess (deficiency) of receipts over disbursements	(19,049)	(113,859)	23,915	12,273	137,975	(4,016)	26,899
Cash and investments - ending	\$ 198,473	\$ 677,146	\$ 80,920	\$ 12,273	\$ 1,157,962	\$ 114,376	\$ 38,211

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Victim Impact Program	Guardian Ad-Litem User Fee	Elected Official Training	Offender Transportation Cty	Statewide 911	Adult Probation Administrative	Juvenile Probation Fees
Cash and investments - beginning	\$ 480	\$ 6,405	\$ 48,688	\$ 5,480	\$ 1,146,820	\$ 475,151	\$ 999
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	14,807	-	-	-	-
Fines and forfeits	-	627	-	1,375	-	334,640	46,801
Other receipts	-	-	-	-	1,703,400	14,618	-
Total receipts	-	627	14,807	1,375	1,703,400	349,258	46,801
Disbursements:							
Personal services	-	-	-	-	-	463,390	39,621
Supplies	-	-	-	-	-	6,526	-
Other services and charges	-	-	3,107	-	1,870,513	27,025	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	57,187	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	3,107	-	1,870,513	554,128	39,621
Excess (deficiency) of receipts over disbursements	-	627	11,700	1,375	(167,113)	(204,870)	7,180
Cash and investments - ending	<u>\$ 480</u>	<u>\$ 7,032</u>	<u>\$ 60,388</u>	<u>\$ 6,855</u>	<u>\$ 979,707</u>	<u>\$ 270,281</u>	<u>\$ 8,179</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Theft Class	Drain Maintenance	Drug Task Force	Child Health & Other Services	Donations	Westpoint Reimbursement	TIF Debt Service
Cash and investments - beginning	\$ 18,136	\$ 3,581,302	\$ -	\$ 49,171	\$ 23,931	\$ -	\$ 1,514,410
Receipts:							
Taxes	-	-	-	-	-	1,481	4,047,319
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	405	-	-	-	-	-
Charges for services	-	1,199,014	-	55,944	600	-	-
Fines and forfeits	8,179	-	-	-	-	-	-
Other receipts	-	509,737	21,447	3,370	1,130	-	370,201
Total receipts	8,179	1,709,156	21,447	59,314	1,730	1,481	4,417,520
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	3,950
Debt service - principal and interest	-	-	-	-	-	-	1,728,971
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	987,625	-	34,366	5,376	1,481	597,949
Total disbursements	-	987,625	-	34,366	5,376	1,481	2,330,870
Excess (deficiency) of receipts over disbursements	8,179	721,531	21,447	24,948	(3,646)	-	2,086,650
Cash and investments - ending	\$ 26,315	\$ 4,302,833	\$ 21,447	\$ 74,119	\$ 20,285	\$ -	\$ 3,601,060

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Debt Service	Self-Insurance	Capital Projects	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 3,417,084	\$ 3,203,349	\$ 3,003,292	\$ 247	\$ 2,998	\$ 25,330	\$ -
Receipts:							
Taxes	3,563,711	-	1,312,526	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	204,469	-	11,361	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>108,314</u>	<u>6,273,617</u>	<u>4,112,931</u>	<u>12,141,331</u>	<u>9,131</u>	<u>237,429</u>	<u>631,796</u>
Total receipts	<u>3,876,494</u>	<u>6,273,617</u>	<u>5,436,818</u>	<u>12,141,331</u>	<u>9,131</u>	<u>237,429</u>	<u>631,796</u>
Disbursements:							
Personal services	-	342,400	-	12,141,578	8,828	233,722	631,796
Supplies	-	-	15,023	-	-	-	-
Other services and charges	1,950	-	2,020,373	-	-	-	-
Debt service - principal and interest	4,034,964	-	-	-	-	-	-
Capital outlay	-	-	79,331	-	-	-	-
Other disbursements	<u>11,458</u>	<u>5,856,039</u>	<u>619,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>4,048,372</u>	<u>6,198,439</u>	<u>2,734,687</u>	<u>12,141,578</u>	<u>8,828</u>	<u>233,722</u>	<u>631,796</u>
Excess (deficiency) of receipts over disbursements	<u>(171,878)</u>	<u>75,178</u>	<u>2,702,131</u>	<u>(247)</u>	<u>303</u>	<u>3,707</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,245,206</u>	<u>\$ 3,278,527</u>	<u>\$ 5,705,423</u>	<u>\$ -</u>	<u>\$ 3,301</u>	<u>\$ 29,037</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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	\$ 50	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>343,202</u>	<u>57,769</u>	<u>282,210</u>	<u>1,839,061</u>	<u>1,315,168</u>	<u>28,484</u>	<u>249,062</u>
Total receipts	<u>343,202</u>	<u>57,769</u>	<u>282,210</u>	<u>1,839,061</u>	<u>1,315,168</u>	<u>28,484</u>	<u>249,062</u>
Disbursements:							
Personal services	343,082	57,769	282,210	1,839,061	1,315,168	28,484	249,062
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>343,252</u>	<u>57,769</u>	<u>282,210</u>	<u>1,839,061</u>	<u>1,315,168</u>	<u>28,484</u>	<u>249,062</u>
Excess (deficiency) of receipts over disbursements	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</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, 2015
 (Continued)

	Property Tax Payroll Deduction	State Income Tax Withholding	Garnishment	Settlement	Wheel Tax & Sur Tax	Commercial Vehicle Excise Tax	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (19,419)	\$ -	\$ 4,816
Receipts:							
Taxes	-	-	-	189,152,929	4,374,657	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,643,792	-	853,228	-
Charges for services	-	-	-	-	-	-	3,851
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,806	564,968	25,211	-	-	-	-
Total receipts	11,806	564,968	25,211	208,796,721	4,374,657	853,228	3,851
Disbursements:							
Personal services	11,806	564,968	24,320	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	891	208,796,721	4,332,452	853,228	8,667
Total disbursements	11,806	564,968	25,211	208,796,721	4,332,452	853,228	8,667
Excess (deficiency) of receipts over disbursements	-	-	-	-	42,205	-	(4,816)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 22,786	\$ -	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sewage Charge Collections	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits Fee	State Disclosure Fees
Cash and investments - beginning	\$ 189,238	\$ -	\$ 6,897	\$ 13,331	\$ 1,787	\$ 120	\$ 2,050
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	231,189	-	-	-	-	-
Charges for services	416,957	-	-	-	-	8,240	22,805
Fines and forfeits	-	-	81,410	237,794	741	1,905	140
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>416,957</u>	<u>231,189</u>	<u>81,410</u>	<u>237,794</u>	<u>741</u>	<u>10,145</u>	<u>22,945</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	606,195	231,189	81,551	238,426	2,528	9,420	22,555
Total disbursements	<u>606,195</u>	<u>231,189</u>	<u>81,551</u>	<u>238,426</u>	<u>2,528</u>	<u>9,420</u>	<u>22,555</u>
Excess (deficiency) of receipts over disbursements	<u>(189,238)</u>	<u>-</u>	<u>(141)</u>	<u>(632)</u>	<u>(1,787)</u>	<u>725</u>	<u>390</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,756</u>	<u>\$ 12,699</u>	<u>\$ -</u>	<u>\$ 845</u>	<u>\$ 2,440</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Coroner's Training & Cont Education	Interstate Compact Fee - State	Mortgage Fee Fund	State - Sex & Violent Offender	Child Restraint Violations	State Inheritance Tax	Educational License Plate
Cash and investments - beginning	\$ 1,062	\$ -	\$ -	\$ -	\$ 75	\$ 246,604	\$ 638
Receipts:							
Taxes	-	-	-	-	-	13,176	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	14,915	-	19,630	944	-	-	-
Fines and forfeits	-	6,858	-	-	625	-	-
Other receipts	-	-	-	-	-	-	3,112
Total receipts	<u>14,915</u>	<u>6,858</u>	<u>19,630</u>	<u>944</u>	<u>625</u>	<u>13,176</u>	<u>3,112</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,657	6,264	18,158	882	675	13,664	3,750
Total disbursements	<u>14,657</u>	<u>6,264</u>	<u>18,158</u>	<u>882</u>	<u>675</u>	<u>13,664</u>	<u>3,750</u>
Excess (deficiency) of receipts over disbursements	<u>258</u>	<u>594</u>	<u>1,472</u>	<u>62</u>	<u>(50)</u>	<u>(488)</u>	<u>(638)</u>
Cash and investments - ending	<u>\$ 1,320</u>	<u>\$ 594</u>	<u>\$ 1,472</u>	<u>\$ 62</u>	<u>\$ 25</u>	<u>\$ 246,116</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Riverboat Gaming Funds	Convention and Tourism	Certified Shares-CAGIT	CEDIT County Tax	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 ARRA Clerk IVD Incent
Cash and investments - beginning	\$ 408,241	\$ -	\$ -	\$ -	\$ 95,036	\$ 6,079	\$ 6,814
Receipts:							
Taxes	-	2,221,899	-	9,946,681	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	861,622	-	39,543,599	-	-	-	-
Charges for services	-	-	-	-	-	1,746	-
Fines and forfeits	-	-	-	-	923	-	-
Other receipts	-	-	-	-	-	1,164	-
Total receipts	861,622	2,221,899	39,543,599	9,946,681	923	2,910	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,269,863	2,085,853	39,543,599	9,946,681	5,228	1,692	-
Total disbursements	1,269,863	2,085,853	39,543,599	9,946,681	5,228	1,692	-
Excess (deficiency) of receipts over disbursements	(408,241)	136,046	-	-	(4,305)	1,218	-
Cash and investments - ending	\$ -	\$ 136,046	\$ -	\$ -	\$ 90,731	\$ 7,297	\$ 6,814

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Title IV-D Incentive	93.563 Pros IVD Incent >'99	93.563 Clerk IVD Incent >'99	Auditor FSA/HSA	Healthy Families Checking	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 93,745	\$ 107,649	\$ 166,814	\$ 220,415	\$ 236,740	\$ 38,922	\$ 472,004
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	23,857	35,899	23,858	-	-	-	153
Fines and forfeits	-	-	-	-	-	60,963	168,675
Other receipts	-	-	-	715,670	191,356	5,732	61,036
Total receipts	23,857	35,899	23,858	715,670	191,356	66,695	229,864
Disbursements:							
Personal services	27,644	50,449	26,145	-	-	-	113,165
Supplies	-	335	-	-	-	-	8,189
Other services and charges	-	1,800	-	-	-	33,750	65,572
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	298	-	-	-	-	85,000
Other disbursements	2,575	2,575	2,649	580,309	179,533	5,732	16,059
Total disbursements	30,219	55,457	28,794	580,309	179,533	39,482	287,985
Excess (deficiency) of receipts over disbursements	(6,362)	(19,558)	(4,936)	135,361	11,823	27,213	(58,121)
Cash and investments - ending	<u>\$ 87,383</u>	<u>\$ 88,091</u>	<u>\$ 161,878</u>	<u>\$ 355,776</u>	<u>\$ 248,563</u>	<u>\$ 66,135</u>	<u>\$ 413,883</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Animal Shelter	Task Force Indiana DUI	K-9	Forfeiture Disbursement	To Be Determined	Engineers Copy Fees	Warrick Landfill
Cash and investments - beginning	\$ 30,102	\$ 39	\$ 667	\$ -	\$ -	\$ 10,198	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	60	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	48,082	-	-	1,534	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>17,672</u>	<u>-</u>	<u>19,601</u>	<u>-</u>	<u>2,000</u>	<u>766</u>	<u>251,280</u>
Total receipts	<u>65,814</u>	<u>-</u>	<u>19,601</u>	<u>1,534</u>	<u>2,000</u>	<u>766</u>	<u>251,280</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>37,637</u>	<u>-</u>	<u>18,328</u>	<u>-</u>	<u>2,000</u>	<u>130</u>	<u>251,280</u>
Total disbursements	<u>37,637</u>	<u>-</u>	<u>18,328</u>	<u>-</u>	<u>2,000</u>	<u>130</u>	<u>251,280</u>
Excess (deficiency) of receipts over disbursements	<u>28,177</u>	<u>-</u>	<u>1,273</u>	<u>1,534</u>	<u>-</u>	<u>636</u>	<u>-</u>
Cash and investments - ending	<u>\$ 58,279</u>	<u>\$ 39</u>	<u>\$ 1,940</u>	<u>\$ 1,534</u>	<u>\$ -</u>	<u>\$ 10,834</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Treasurer's Technology	Partnership for Water Quality	Vending Revenue	Economic Dev Service	Comm Corrections Proj Income	Sheriff's Photo Fund	Planning Comm Advertising Fees
Cash and investments - beginning	\$ 5,457	\$ 40,798	\$ 7,200	\$ 3,750	\$ 66,773	\$ 855	\$ 22,620
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	3,630
Intergovernmental receipts	-	-	-	-	8,423	-	-
Charges for services	-	-	-	19,750	-	1,006	-
Fines and forfeits	-	-	-	-	223,365	-	-
Other receipts	1,200	18,444	-	-	150,005	-	-
Total receipts	1,200	18,444	-	19,750	381,793	1,006	3,630
Disbursements:							
Personal services	-	-	-	-	194,814	-	-
Supplies	-	-	-	-	51,503	-	-
Other services and charges	-	-	-	-	9,416	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	62,130	-	-
Other disbursements	2,975	25,435	-	21,250	52	1,290	2,285
Total disbursements	2,975	25,435	-	21,250	317,915	1,290	2,285
Excess (deficiency) of receipts over disbursements	(1,775)	(6,991)	-	(1,500)	63,878	(284)	1,345
Cash and investments - ending	\$ 3,682	\$ 33,807	\$ 7,200	\$ 2,250	\$ 130,651	\$ 571	\$ 23,965

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Subdivision Inspection	Building Inspection Fees	Bond Forfeitures	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion	Home Detention Fees	Law Enforcement
Cash and investments - beginning	\$ 131,079	\$ 238,442	\$ 40,910	\$ 38,159	\$ 69,687	\$ 132,773	\$ 133,249
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	44,330	2,284	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	60
Other receipts	-	-	-	396,638	-	243,282	126,306
Total receipts	<u>44,330</u>	<u>2,284</u>	<u>-</u>	<u>396,638</u>	<u>-</u>	<u>243,282</u>	<u>126,366</u>
Disbursements:							
Personal services	-	-	-	-	-	117,422	71,122
Supplies	-	-	-	-	-	3,017	11,986
Other services and charges	-	-	-	-	17,729	4,640	47,721
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	160,907	-
Other disbursements	24,123	-	3,679	398,537	-	340	-
Total disbursements	<u>24,123</u>	<u>-</u>	<u>3,679</u>	<u>398,537</u>	<u>17,729</u>	<u>286,326</u>	<u>130,829</u>
Excess (deficiency) of receipts over disbursements	<u>20,207</u>	<u>2,284</u>	<u>(3,679)</u>	<u>(1,899)</u>	<u>(17,729)</u>	<u>(43,044)</u>	<u>(4,463)</u>
Cash and investments - ending	<u>\$ 151,286</u>	<u>\$ 240,726</u>	<u>\$ 37,231</u>	<u>\$ 36,260</u>	<u>\$ 51,958</u>	<u>\$ 89,729</u>	<u>\$ 128,786</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Copy Paper	Prosecutors Special Fees	Project ATTEND	Regional Sewer Wage & Benefit	SR267 Relinquish	Courthouse Phase 3 Retainage	CEDIT Homestead Credit
Cash and investments - beginning	\$ 9,815	\$ 1,099	\$ 12,500	\$ -	\$ 1,622,334	\$ -	\$ 479,751
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	5	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	168	-	-	5,494,644	35,530	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	925	12,000	43,850	-	-	-
Total receipts	<u>5</u>	<u>1,093</u>	<u>12,000</u>	<u>43,850</u>	<u>5,494,644</u>	<u>35,530</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	35,700	-	-	-
Supplies	-	1,765	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	568	-	12,000	8,150	4,494,644	35,530	479,751
Total disbursements	<u>568</u>	<u>1,765</u>	<u>12,000</u>	<u>43,850</u>	<u>4,494,644</u>	<u>35,530</u>	<u>479,751</u>
Excess (deficiency) of receipts over disbursements	<u>(563)</u>	<u>(672)</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>(479,751)</u>
Cash and investments - ending	<u>\$ 9,252</u>	<u>\$ 427</u>	<u>\$ 12,500</u>	<u>\$ -</u>	<u>\$ 2,622,334</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, 2015
 (Continued)

	COIT HOMESTEAD	HEA 1001 STATE HSC	16.575 Victim's Assistance	16.580 Bulletproof Vest Program	16.580 STOP	16.606 SCAAP	20.509 LINK Hendricks Co
Cash and investments - beginning	\$ 179,698	\$ 88	\$ (13,426)	\$ 1,536	\$ (16,486)	\$ 15	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,931,540	-	45,607	-	20,888	4,418	865,144
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4	-	-	-	-	-	-
Total receipts	<u>5,931,544</u>	<u>-</u>	<u>45,607</u>	<u>-</u>	<u>20,888</u>	<u>4,418</u>	<u>865,144</u>
Disbursements:							
Personal services	-	-	46,252	-	20,323	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,016,286	88	-	-	-	972	865,144
Total disbursements	<u>6,016,286</u>	<u>88</u>	<u>46,252</u>	<u>-</u>	<u>20,323</u>	<u>972</u>	<u>865,144</u>
Excess (deficiency) of receipts over disbursements	<u>(84,742)</u>	<u>(88)</u>	<u>(645)</u>	<u>-</u>	<u>565</u>	<u>3,446</u>	<u>-</u>
Cash and investments - ending	<u>\$ 94,956</u>	<u>\$ -</u>	<u>\$ (14,071)</u>	<u>\$ 1,536</u>	<u>\$ (15,921)</u>	<u>\$ 3,461</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.601 Op Pullover	97.042 Emerg Mgmt Perf Sub	90.401 Help America Vote Act	93.074 BASE BPRS 131-70	93.074 CRI BPRS 131-71	93.069 BPRS 131-2 & 131-3	93.617 Non-reverting HAVA
Cash and investments - beginning	\$ 479	\$ -	\$ 63,900	\$ (24,931)	\$ 73,573	\$ 1,593	\$ 4,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,342	-	28,639	56,234	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	22,637	-	-	-
Total receipts	-	8,342	-	51,276	56,234	-	-
Disbursements:							
Personal services	-	-	-	24,726	33,749	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,342	56,085	-	82,578	801	-
Total disbursements	-	8,342	56,085	24,726	116,327	801	-
Excess (deficiency) of receipts over disbursements	-	-	(56,085)	26,550	(60,093)	(801)	-
Cash and investments - ending	\$ 479	\$ -	\$ 7,815	\$ 1,619	\$ 13,480	\$ 792	\$ 4,540

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.069 BPRS 131-1	Vandalia Pre-Construction	Sheriff's Equitable Sharing	93.074 BT Hosp Plan BHP 596-3	93.008 CBA MRC13-1193	93.008 Medical Reserve Corps	14.228 JeTo Lake DR
Cash and investments - beginning	\$ 54	\$ (7,088)	\$ 7,907	\$ (321)	\$ 1,130	\$ 7,098	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,969	20,394	13,486	3,500	-	533,682
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	22,969	20,394	13,486	3,500	-	533,682
Disbursements:							
Personal services	-	-	-	3,504	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	14,793	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	37,328	-	-	-	-	-
Other disbursements	-	-	297	2,711	17	255	533,682
Total disbursements	-	52,121	297	6,215	17	255	533,682
Excess (deficiency) of receipts over disbursements	-	(29,152)	20,097	7,271	3,483	(255)	-
Cash and investments - ending	\$ 54	\$ (36,240)	\$ 28,004	\$ 6,950	\$ 4,613	\$ 6,843	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	20.209 ARRA 5310	Vandalia - Phase 1	93.103 FDA-AFDO	DTF Equitable Sharing	97.067 Homeland Security Progr	20.703 HazMat Response Plan	93.074 Ebola Supplemental
Cash and investments - beginning	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	230,432	122,852	-	207	12,981	8,500	14,913
Charges for services	-	-	-	5,171	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,000	-	239	-	-
Total receipts	<u>230,432</u>	<u>122,852</u>	<u>2,000</u>	<u>5,378</u>	<u>13,220</u>	<u>8,500</u>	<u>14,913</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	159,618	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	230,432	-	2,335	4,700	13,220	8,500	85
Total disbursements	<u>230,432</u>	<u>159,618</u>	<u>2,335</u>	<u>4,700</u>	<u>13,220</u>	<u>8,500</u>	<u>85</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(36,766)</u>	<u>(335)</u>	<u>678</u>	<u>-</u>	<u>-</u>	<u>14,828</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (36,766)</u>	<u>\$ 2,165</u>	<u>\$ 678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,828</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LHM Supplemental	Baby & Me Tobacco Free	Healthy Families	Soil and Water Grant	DARE	Interpreter Grant Supreme Ct.	Health Partnership Funds
Cash and investments - beginning	\$ 218,010	\$ -	\$ 36,047	\$ 822	\$ 617	\$ 2,111	\$ 1,380
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	29	156,170	-	-	4,828	-
Charges for services	-	-	12,310	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	143,392	5,000	4,750	-	-
Total receipts	-	29	311,872	5,000	4,750	4,828	-
Disbursements:							
Personal services	6,952	1,331	140,493	5,000	-	-	-
Supplies	-	4,087	-	-	-	-	-
Other services and charges	-	453	-	-	-	6,081	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,345	-	179,256	-	3,562	-	1,380
Total disbursements	9,297	5,871	319,749	5,000	3,562	6,081	1,380
Excess (deficiency) of receipts over disbursements	(9,297)	(5,842)	(7,877)	-	1,188	(1,253)	(1,380)
Cash and investments - ending	\$ 208,713	\$ (5,842)	\$ 28,170	\$ 822	\$ 1,805	\$ 858	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	IU Foundation	Problem Solving Court Grant	IN Veteran Grant	Drug Prosecution Fund	RLAP Motorsport Grant	Totals
Cash and investments - beginning	\$ 1,789	\$ 3,392	\$ -	\$ -	\$ -	\$ 97,599,520
Receipts:						
Taxes	-	-	-	-	-	241,281,623
Licenses and permits	-	-	-	-	-	856,514
Intergovernmental receipts	-	7,500	649	10,000	525,000	94,317,336
Charges for services	-	-	-	-	-	10,867,915
Fines and forfeits	-	-	-	-	-	2,128,746
Other receipts	-	-	399	-	-	55,209,055
Total receipts	-	7,500	1,048	10,000	525,000	404,661,189
Disbursements:						
Personal services	-	-	-	-	-	47,057,881
Supplies	-	-	-	9,294	-	2,465,680
Other services and charges	-	3,594	-	-	-	27,300,204
Debt service - principal and interest	-	-	-	-	-	5,763,935
Capital outlay	-	-	-	-	-	2,653,419
Other disbursements	-	-	1,048	-	525,000	313,755,018
Total disbursements	-	3,594	1,048	9,294	525,000	398,996,137
Excess (deficiency) of receipts over disbursements	-	3,906	-	706	-	5,665,052
Cash and investments - ending	\$ 1,789	\$ 7,298	\$ -	\$ 706	\$ -	\$ 103,264,572

HENDRICKS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 11,016,658</u>	<u>\$ 341,888</u>

HENDRICKS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

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
HC Building Facilities Corporation	Fairgrounds	1,448,000	12/31/2005	12/31/2027
Chase Equipment Leasing	Communications Center	950,621	11/15/2008	11/15/2016
De Lage Landen Public Finance	Printers	29,763	12/1/2013	11/1/2018
HC Redevelopment Authority	Steel Mill TIF	<u>1,103,000</u>	7/5/2004	12/30/2022
Total governmental activities		<u>3,751,276</u>		
Total of annual lease payments		<u>\$ 3,751,276</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Work Release Center	\$ 4,440,000	\$ 456,219
General obligation bonds	E911 Bond (Phase 1)	1,650,000	345,300
Revenue bonds	Transportation Series 2009	5,990,000	524,287
Revenue bonds	Westpoint TIF	3,910,000	234,600
Revenue bonds	Transportation Series 2012	2,015,000	265,256
Revenue bonds	70 West Commerce TIF Series 2013A	1,500,000	87,363
Revenue bonds	70 West Commerce TIF Series 2013B	1,810,000	-
Revenue bonds	Heartland Crossing TIF Series 2015	2,450,000	389,535
Notes and loans payable	E911 (Phase 2)	2,000,000	357,202
Notes and loans payable	Westpoint TIF Bond Anticipation Notes	<u>1,200,000</u>	<u>-</u>
Total governmental activities		<u>26,965,000</u>	<u>2,659,762</u>
Totals		<u>\$ 26,965,000</u>	<u>\$ 2,659,762</u>

HENDRICKS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	72,931,276
Buildings	34,609,860
Improvements other than buildings	995,978
Machinery, equipment, and vehicles	10,957,505
Total governmental activities	121,766,141
Total capital assets	\$ 121,766,141

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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

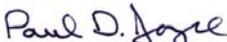
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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


Paul D. Joyce, CPA
State Examiner

August 30, 2016

(This page intentionally left blank.)

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, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii 8139 Je-To Lake Conservancy	Indiana Office of Community and Rural Affairs	14.228	DR1B-09-028	\$ -	\$ 533,682
Department of Justice					
Crime Victim Assistance 8100 Victims Assistance	Indiana Criminal Justice Institute	16.575	13VA2225	-	45,607
Violence Against Women Formula Grants 8102 STOP	Indiana Criminal Justice Institute	16.588	FY 2014_2015	-	20,888
State Criminal Alien Assistance Program 8103 SCAAP	Direct	16.606	8103	-	972
Equitable Sharing Program 8127 Sheriff's Equitable Sharing 8144 DTF Equitable Sharing	Direct	16.922	8127 8144	-	297 4,700
Total - Equitable Sharing Program				-	4,997
Total - Department of Justice				-	72,464
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction RRP 300N to US136 Bridge 272 Bridges RRP for 300N to N of 136 Bridge 127 Sign Modernization Rural_Urban Bridge Inspection 8141 Vandalia Phase 1 8125 Vandalia Preconstruction	Indiana Department of Transportation	20.205	DES# 0600407 RRP 300N to US13 DES# 0800717 Bridge 272 DES# 0801058 Bridge 46 DES# 0900838 Bridge 127 DES# 1297291 & DES# 1173043 DES# 1382588 DES# 1383375 DES-0810344	-	4,941 154,597 13,713 5,416 11,615 18,741 122,852 22,969
Total - Highway Planning and Construction Cluster				-	354,844
Formula Grants for Rural Areas 8106 LINK 8140 ARRA 5310	Indiana Department of Transportation	20.509	INDOT #18033430 INDOT #1803343C & 14ARRA43C	569,644 230,432	569,644 230,432
Total - Formula Grants for Rural Areas				800,076	800,076
Interagency Hazardous Materials Public Sector Training and Planning Grants 8147 HazMat Response Plan	Indiana Department of Homeland Security	20.703	EDS# C44P-5-437B	-	8,500
Total - Department of Transportation				-	1,163,420
Department of Justice					
Help America Vote Act Requirements Payments 8113 Help America Vote Act	Direct	90.401		-	56,085
Department of Health and Human Services					
TANF Cluster Temporary Assistance for Needy Families 9103 93.558 Healthy Families	Indiana Department of Child Services	93.558	EDS#A93-2-13-HF-MO-1080	-	154,951

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

HENDRICKS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Health and Human Services (continued)					
Medical Reserve Corps Small Grant Program 8135 NACCHO 8138 Medical Reserve Corps	Indiana Department of Homeland Security	93.008	5MRCSG101005-04 & MRC 15-1193 6MRCSG061001-03 & 1MRCSG061001	-	17 255
Total - Medical Reserve Corps Small Grant Program				-	272
Public Health Emergency Preparedness 8118 BPRS	Indiana Department of Health	93.069	8118 BPRS	-	801
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 8134 BHP 596-3 8148 Ebola Supplemental 8115 BT Prep Base 8116 CRI BPRS	Indiana Department of Health	93.074	A70-5-0532471 & Contract 13781 Contract 13781 EDS A70-4-0532255 & Contract 1 EDS# A70-4-0532297 & Contract	-	13,486 14,913 28,639 56,234
Total - Hospital Preparedness Program (HPP) Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	113,272
Food and Drug Administration_Research 8142 93.103 FDA-AFDO	Indiana Department of Health	93.103	8142_FDA-AFDO	-	2,335
Child Support Enforcement 1001 Indirect/Direct Reimbursement 8895 Title IVD Incentive (General) 8897 Pros IVD Incent > '99 8899 Clerk IVD Incent > '99 1110 Indirect/Direct Reimbursement 1119 Indirect/Direct Reimbursement 1217 Indirect/Direct Reimbursement	Indiana Department of Child Services	93.563	Calendar 2015 Calendar 2015 Calendar 2015 Calendar 2015 Calendar 2015 Calendar 2015 Calendar 2015	-	276,521 30,219 55,458 28,794 192,925 2,042 37
Total - Child Support Enforcement				-	585,996
Maternal and Child Health Services Block Grant to the States 9102 Baby & Me Tobacco Free	Indiana Department of Health	93.994	Contract 14454	-	29
Total - Department of Health and Human Services				-	857,656
Department of Homeland Security					
Emergency Management Performance Grants 8112 EMA Performance 1001 EMPG Reimbursement	Indiana Department of Homeland Security	97.042	EDS# C44P-5-489B EDS# C44P-5-720B	-	8,342 17,570
Total - Emergency Management Performance Grants				-	25,912
Homeland Security Grant Program 8146 Homeland Security Program	Indiana Department of Homeland Security	97.067	EDS# C44P-5-590B	-	13,219
Total - Department of Homeland Security				-	39,131
Total federal awards expended				\$ 800,076	\$ 2,722,438

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

(This page intentionally left blank.)

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.