

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, 2016 to December 31, 2016



FILED
12/13/2017

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	20-51
Schedule of Payables and Receivables	52
Schedule of Leases and Debt	53
Schedule of Capital Assets.....	54
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	56-58
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	60-61
Notes to Schedule of Expenditures of Federal Awards	62
Schedule of Findings and Questioned Costs	63-65
Auditee-Prepared Document:	
Corrective Action Plan	68
Other Reports.....	69

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cinda Kattau Nancy L. Marsh	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Nancy L. Marsh Shawn Shelley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Debbie Hoskins	01-01-13 to 12-31-20
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 Matthew D. Whetstone	01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Jay R. Puckett Eric Wathen	01-01-16 to 12-31-16 01-01-17 to 12-31-17



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, 2016, 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 to 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, 2016.

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, 2016, 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 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 November 28, 2017, 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

November 28, 2017



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, 2016, and the related notes to the financial statement, and have issued our report thereon dated November 28, 2017, 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 County'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

November 28, 2017

(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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 4,753,492	\$ 4,536,495	\$ 4,753,492	\$ 4,536,495
Sheriff Inmate Trust	83,891	516,776	531,727	68,940
Jail Commissary	59,246	332,043	213,324	177,965
Clerk's Trust	924,056	14,641,524	14,192,265	1,373,315
County Home Residents' Trust	9,379	25,118	30,656	3,841
County General	6,227,139	27,733,569	23,765,987	10,194,721
Accident Report	6,324	10,704	6,584	10,444
Bid Deposits and Bonds Holding	46,802	9,500	14,700	41,602
CAGIT County Certified Shares	3,256,786	10,379,495	13,636,281	-
Campaign Finance Enforcement	235	50	135	150
CEDIT County Share	16,136,408	6,245,286	5,460,510	16,921,184
Child Advocacy	325	-	-	325
City and Town Court Costs	9,332	20,881	9,332	20,881
Clerk's Records Perpetuation	52,565	55,502	17,346	90,721
Community Corrections Grant	39,592	722,912	623,425	139,079
Community Transitions Program	4,712	12,650	5,380	11,982
Assessor's Disclosure Fees	69,472	24,965	23,159	71,278
Cumulative Bridge	12,472,922	3,971,499	3,301,503	13,142,918
Cumulative Capital Development	4,838,190	2,511,660	3,131,418	4,218,432
Drug Free Community	126,365	92,644	103,611	115,398
GIS Database Fees	2,894	675	-	3,569
Emergency Planning Com	25,109	8,213	15,413	17,909
Firearms Training	45,266	107,610	38,845	114,031
Food & Beverage (County)	3,845,605	2,260,096	1,723,819	4,381,882
General Drain Improvement	1,333,622	258,137	385,307	1,206,452
Health	600,348	1,350,277	1,343,260	607,365
Identification Security Protection	306,221	15,325	44,127	277,419
Levy Excess Fund	3,462	-	3,462	-
Local Health Maintenance	112,694	317,776	84,444	346,026
Local Road and Street	1,410,966	1,059,852	1,011,940	1,458,878
Major Bridge	-	964,500	-	964,500
Medical Care for Inmates	42,710	12,154	-	54,864
Misdemeanant	49,300	55,403	39,778	64,925
Motor Vehicle Highway	3,534,866	4,607,241	4,228,355	3,913,752
Omitted Property Audits	138,399	13,901	143,500	8,800
Park Nonreverting Capital	360,269	181,594	-	541,863
Park Nonreverting Operating	18,251	12,651	418	30,484
Auditors Plat Book Fund	140,526	41,275	16,251	165,550
Rainy Day	10,478,141	-	-	10,478,141
Reassessment 2015	442,818	304,627	431,626	315,819
Recorder's Records Perpetuation	1,316,249	368,169	788,183	896,235
Sex & Violent Offender Administration	4,551	9,734	10,379	3,906
Sheriff's Pension Trust	68,121	148,036	91,742	124,415
Supplemental Public Defender Fees	198,473	199,055	300,225	97,303
Surplus Property Tax	677,146	1,071,693	681,622	1,067,217
Surveyor's Cornerstone Perpetuation	80,921	34,888	14,610	101,199
Tax Sale Redemption	12,273	151,686	151,440	12,519
Tax Sale Surplus	1,157,962	1,141,627	1,239,510	1,060,079
Local Health Department Trust	114,376	85,044	58,613	140,807
Unsafe Building	38,211	90	-	38,301
Victim Impact Program	480	30	-	510
Guardian Ad-Litem User Fee	7,032	827	-	7,859
CASA	-	53,588	49,520	4,068
Elected Officials Training	60,388	15,394	4,008	71,774
County Offender Transportation	6,855	1,470	-	8,325
Statewide 911	979,706	1,780,023	1,165,761	1,593,968
LOIT Special Distribution	-	8,011,996	603,014	7,408,982
Adult Probation Administrative	270,281	403,273	480,316	193,238
Juvenile Probation Fees	8,179	58,028	41,746	24,461
Supplemental Adult Probation	26,314	5,515	31,754	75
Drainage Maintenance	4,302,833	1,864,883	704,278	5,463,438
Drug Task Force	21,447	99,076	17,725	102,798
Child Health & Other Services	74,119	73,556	61,138	86,537
Donations	20,285	2,201	1,653	20,833

HENDRICKS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
TIF Debt Service	3,601,060	4,446,565	3,184,296	4,863,329
Debt Service	3,245,207	7,482,896	7,163,943	3,564,160
Self-Insurance	3,278,527	6,301,433	6,727,014	2,852,946
Capital Projects	5,705,424	1,345,260	4,142,200	2,908,484
Payroll Clearing	-	13,277,198	13,277,198	-
Payroll Withholding - Donations	3,300	8,016	8,858	2,458
Payroll Withholding - Insurance	29,037	232,650	251,782	9,905
Payroll Withholding - Other	-	674,311	674,311	-
HSA Employee Contributions	-	356,286	356,286	-
Payroll-Child Support	-	76,734	76,734	-
Deferred Compensation	-	305,345	305,345	-
Federal Income Tax Withholding	-	2,117,350	2,117,350	-
FICA & Medicare Withholding	27	1,448,640	1,448,640	27
Flexible Spending Account	-	23,626	23,626	-
Income Tax Withholding County	-	287,185	287,185	-
Property Tax Payroll Deduction	-	12,790	12,790	-
State Income Tax Withholding	-	625,681	625,681	-
Garnishment	-	31,507	31,507	-
Settlement	-	216,978,174	216,980,314	(2,140)
COIT Public Safety	-	4,449,012	4,449,012	-
Wheel & Sur Tax	22,786	3,862,039	3,879,930	4,895
Commercial Vehicle Excise Tax	-	760,074	760,074	-
Weed Lien Collections	-	3,962	3,962	-
Sewage Charge Collections	-	429,021	390,997	38,024
Financial Institution Tax	-	249,230	249,230	-
Fines & Forfeitures	6,756	55,676	59,454	2,978
Infraction Judgements	12,699	165,161	166,600	11,260
Overweight Vehicle Fines	-	571	571	-
Special Death Benefits Fee	845	11,120	11,255	710
State Disclosure Fees	2,440	24,965	25,005	2,400
Coroners Training & Con't Education	1,320	14,938	14,920	1,338
Interstate Compact Fee - State	594	5,784	5,890	488
Mortgage Fee Fund	1,473	20,828	20,488	1,813
State - Sex & Violent Offender	62	1,132	1,138	56
Child Restraint Violations	25	850	850	25
State Inheritance Tax	246,116	2,910	249,026	-
Educational License Plate	-	3,244	2,925	319
Riverboat Gaming Funds	-	861,591	861,591	-
Convention and Tourism	136,047	2,514,292	2,439,498	210,841
Certified Shares-CAGIT	-	35,787,977	35,787,977	-
CEDIT County Tax	-	10,289,113	10,289,113	-
LOIT 2016 Special Distribution	-	24,478,331	24,478,331	-
City/Town Ordinance Violation Fines	90,730	429	3,405	87,754
93.563 Prosecutor PCA	7,297	2,797	819	9,275
93.563 ARRA Clerk IVD Incentive	6,814	-	881	5,933
93.563 Title IV-D Incentive	87,383	26,156	34,780	78,759
93.563 Pros IVD Incent >'99	88,091	39,407	80,180	47,318
93.563 Clerk IVD Incent >'99	161,878	26,164	29,197	158,845
Auditor FSA/HSA	355,776	805,939	706,540	455,175
Healthy Families Checking	248,564	88,174	336,738	-
Alternative Dispute Resolution	66,135	95,608	60,000	101,743
County User Fee	413,883	275,187	229,412	459,658
Animal Shelter	58,279	30,459	26,263	62,475
Task Force Indiana DUI	39	-	-	39
K-9	1,939	3,795	3,841	1,893
Forfeiture Disbursement	1,534	-	-	1,534
To Be Determined	-	322,154	322,154	-
Engineers Copy Fees	10,833	691	-	11,524
Treasurer's Technology	3,682	1,000	-	4,682
Partnership for Water Quality	33,807	18,444	12,716	39,535
Vending Revenue	7,200	-	25	7,175
Economic Dev Service	2,250	61,250	56,000	7,500
Comm Corrections Proj Income	130,651	258,155	267,053	121,753
Sheriff's Photo Fund	571	1,406	-	1,977

HENDRICKS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Planning Comm Advertising Fees	23,965	2,535	2,471	24,029
Subdivision Inspection	151,287	51,874	34,170	168,991
Building Inspection Fees	240,727	1,244	-	241,971
Bond Forfeitures	37,231	-	-	37,231
Innkeepers Tax County's 1.5%	36,260	573,841	610,101	-
TIR Hend Co Redev Portion	51,959	-	15,690	36,269
Home Detention Fees	89,730	251,940	151,430	190,240
Law Enforcement	128,786	22,129	123,729	27,186
County Copy Paper	9,252	-	-	9,252
Prosecutors Special Fees	427	884	-	1,311
Project ATTEND	12,500	13,000	12,000	13,500
Regional Sewer Wage & Benefit	-	36,771	36,771	-
SR267 Relinquish	2,622,334	300,508	-	2,922,842
COIT Homestead	94,955	6,135,123	6,279,027	(48,949)
LOIT PTRC	-	5,112,568	5,112,568	-
16.575 Victim's Assistance	(14,071)	60,000	61,429	(15,500)
16.580 Bulletproof Vest Program	1,536	-	-	1,536
16.588 STOP	(15,921)	20,888	20,888	(15,921)
16.606 SCAAP	3,461	15,679	13,646	5,494
20.205 B & O Trail Association	-	84,086	84,086	-
20.509 LINK Hendricks Co	-	869,591	869,591	-
20.601 Op Pullover	479	-	-	479
20.604 Big Co Seat Belt Enf	-	650	650	-
97.042 Emerg Mgmt Perf Sub	-	10,000	10,000	-
90.401 Help America Vote Act	7,815	-	-	7,815
93.074 BASE BPRS 131-70	1,618	35,584	37,198	4
93.074 CRI BPRS 131-71	13,480	28,869	17,451	24,898
93.069 BPRS 131-2 & 131-3	792	-	-	792
93.617 Non-reverting HAVA	4,540	-	-	4,540
93.069 BPRS 131-1	54	-	54	-
Vandalia Pre-Construction	(36,240)	49,028	13,268	(480)
Sheriff's Equitable Sharing	28,004	1,353	12,147	17,210
93.268 Immunization R	-	63,306	108,439	(45,133)
93.074 BT Hosp Plan BHP 596-3	6,950	4,445	10,642	753
93.008 CBA MRC13-1193	4,613	-	1,816	2,797
93.008 Medical Reserve Corps	6,844	-	-	6,844
14.228 JeTo Lake DR	-	25,533	25,533	-
20.209 ARRA 5310	-	159,065	159,065	-
Vandalia - Phase 1	(36,766)	102,393	66,613	(986)
93.103 FDA-AFDO	2,165	2,860	2,163	2,862
DTF Equitable Sharing	677	10,270	-	10,947
93.074 Ebola Supplemental	14,828	14,913	244	29,497
93.558 Healthy Families TANF	-	22,207	43,565	(21,358)
97.042 EMA Interpreter	-	5,001	5,001	-
93.586 Court Improvement Grant	-	200	200	-
LHM Supplemental	208,713	-	208,713	-
Baby & Me Tobacco Free	(5,842)	25,686	24,620	(4,776)
Healthy Families	28,170	243,592	237,138	34,624
Soil and Water Grant	822	5,000	4,520	1,302
DARE	1,804	2,470	1,975	2,299
Interpreter Grant Supreme Ct.	857	5,400	1,350	4,907
IU Foundation	1,789	-	1,789	-
Problem Solving Court Grant	7,299	-	6,027	1,272
IN Court Reform Grant -REIMB	-	1,512	1,234	278
Drug Prosecution Fund	706	10,000	706	10,000
JDAI DOC Grant	-	34,375	5,324	29,051
JDAI Indiana Judicial Center	-	5,000	3,170	1,830
Healthy Families- Local	-	309,113	1,436	307,677
Pre-Trial Supervision Grant	-	83,000	-	83,000
Totals	<u>\$ 103,264,572</u>	<u>\$ 455,888,631</u>	<u>\$ 444,281,166</u>	<u>\$ 114,872,037</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. Amounts received from 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's 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. Amounts received from businesses, occupations, or non-businesses 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, motor vehicle highway distributions received from the state, local road and street

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but 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. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 January 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 defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
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. This is a result of grant funds (or other funds) that had not been reimbursed at year end, but were reimbursed in 2017.

Note 8. Holding Corporations

The County has entered into a capital lease with Hendricks County 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 2016 totaled \$1,107,000.

HENDRICKS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The County has entered into a capital lease with Hendricks County 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 2016 totaled \$1,448,000.

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following: health insurance benefits. The County is responsible for a portion of the premiums. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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, 2016

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	County Home Residents' Trust	County General
Cash and investments - beginning	\$ 4,753,492	\$ 83,891	\$ 59,246	\$ 924,056	\$ 9,379	\$ 6,227,139
Receipts:						
Taxes	882,794	-	-	-	-	12,726,676
Licenses and permits	-	-	-	-	-	746,138
Intergovernmental receipts	3,652,635	-	-	-	-	3,412,306
Charges for services	1,066	516,776	332,043	-	-	5,486,332
Fines and forfeits	-	-	-	-	-	549,460
Other receipts	-	-	-	14,641,524	25,118	4,812,657
Total receipts	<u>4,536,495</u>	<u>516,776</u>	<u>332,043</u>	<u>14,641,524</u>	<u>25,118</u>	<u>27,733,569</u>
Disbursements:						
Personal services	-	-	-	-	-	12,905,428
Supplies	-	-	213,324	-	-	1,189,031
Other services and charges	-	-	-	-	-	5,422,459
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	220,737
Other disbursements	<u>4,753,492</u>	<u>531,727</u>	<u>-</u>	<u>14,192,265</u>	<u>30,656</u>	<u>4,028,332</u>
Total disbursements	<u>4,753,492</u>	<u>531,727</u>	<u>213,324</u>	<u>14,192,265</u>	<u>30,656</u>	<u>23,765,987</u>
Excess (deficiency) of receipts over disbursements	<u>(216,997)</u>	<u>(14,951)</u>	<u>118,719</u>	<u>449,259</u>	<u>(5,538)</u>	<u>3,967,582</u>
Cash and investments - ending	<u>\$ 4,536,495</u>	<u>\$ 68,940</u>	<u>\$ 177,965</u>	<u>\$ 1,373,315</u>	<u>\$ 3,841</u>	<u>\$ 10,194,721</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Accident Report	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	Campaign Finance Enforcement	CEDIT County Share	Child Advocacy
Cash and investments - beginning	\$ 6,324	\$ 46,802	\$ 3,256,786	\$ 235	\$ 16,136,408	\$ 325
Receipts:						
Taxes	-	-	-	-	4,307,496	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,198,230	-	-	-
Charges for services	10,704	-	135,809	-	14,062	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,500	45,456	50	1,923,728	-
Total receipts	10,704	9,500	10,379,495	50	6,245,286	-
Disbursements:						
Personal services	-	-	9,600,603	-	783,312	-
Supplies	-	-	38,960	-	-	-
Other services and charges	-	-	297,254	-	2,216,373	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,460,825	-
Other disbursements	6,584	14,700	3,699,464	135	-	-
Total disbursements	6,584	14,700	13,636,281	135	5,460,510	-
Excess (deficiency) of receipts over disbursements	4,120	(5,200)	(3,256,786)	(85)	784,776	-
Cash and investments - ending	\$ 10,444	\$ 41,602	\$ -	\$ 150	\$ 16,921,184	\$ 325

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant	Community Transitions Program	Assessor's Disclosure Fees	Cumulative Bridge
Cash and investments - beginning	\$ 9,332	\$ 52,565	\$ 39,592	\$ 4,712	\$ 69,472	\$ 12,472,922
Receipts:						
Taxes	-	-	-	1,550	-	3,527,450
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	722,912	-	-	336,603
Charges for services	-	3,707	-	11,100	24,965	16,000
Fines and forfeits	20,881	51,795	-	-	-	-
Other receipts	-	-	-	-	-	91,446
Total receipts	<u>20,881</u>	<u>55,502</u>	<u>722,912</u>	<u>12,650</u>	<u>24,965</u>	<u>3,971,499</u>
Disbursements:						
Personal services	-	-	527,742	-	23,159	662,668
Supplies	-	1,443	56,526	-	-	6,628
Other services and charges	-	15,899	-	-	-	2,632,207
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	39,157	-	-	-
Other disbursements	9,332	4	-	5,380	-	-
Total disbursements	<u>9,332</u>	<u>17,346</u>	<u>623,425</u>	<u>5,380</u>	<u>23,159</u>	<u>3,301,503</u>
Excess (deficiency) of receipts over disbursements	<u>11,549</u>	<u>38,156</u>	<u>99,487</u>	<u>7,270</u>	<u>1,806</u>	<u>669,996</u>
Cash and investments - ending	<u>\$ 20,881</u>	<u>\$ 90,721</u>	<u>\$ 139,079</u>	<u>\$ 11,982</u>	<u>\$ 71,278</u>	<u>\$ 13,142,918</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Capital Development	Drug Free Community	GIS Database Fees	Emergency Planning Com	Firearms Training	Food & Beverage (County)
Cash and investments - beginning	\$ 4,838,190	\$ 126,365	\$ 2,894	\$ 25,109	\$ 45,266	\$ 3,845,605
Receipts:						
Taxes	2,289,248	-	-	-	-	2,199,964
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	218,485	-	-	-	-	-
Charges for services	-	-	-	-	107,610	-
Fines and forfeits	-	90,014	-	-	-	-
Other receipts	3,927	2,630	675	8,213	-	60,132
Total receipts	2,511,660	92,644	675	8,213	107,610	2,260,096
Disbursements:						
Personal services	-	19,200	-	-	-	587,134
Supplies	-	311	-	-	-	-
Other services and charges	1,214,523	84,100	-	15,413	-	395,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,916,895	-	-	-	-	741,685
Other disbursements	-	-	-	-	38,845	-
Total disbursements	3,131,418	103,611	-	15,413	38,845	1,723,819
Excess (deficiency) of receipts over disbursements	(619,758)	(10,967)	675	(7,200)	68,765	536,277
Cash and investments - ending	\$ 4,218,432	\$ 115,398	\$ 3,569	\$ 17,909	\$ 114,031	\$ 4,381,882

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General Drain Improvement	Health	Identification Security Protection	Levy Excess Fund	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 1,333,622	\$ 600,348	\$ 306,221	\$ 3,462	\$ 112,694	\$ 1,410,966
Receipts:						
Taxes	187,491	880,520	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	17,752	83,980	-	-	109,008	1,018,103
Charges for services	48,118	374,363	15,325	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,776	11,414	-	-	208,768	41,749
Total receipts	<u>258,137</u>	<u>1,350,277</u>	<u>15,325</u>	<u>-</u>	<u>317,776</u>	<u>1,059,852</u>
Disbursements:						
Personal services	-	1,275,293	-	-	81,054	-
Supplies	-	12,571	-	-	-	427,424
Other services and charges	21,942	48,612	44,127	-	3,390	69,530
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	514,986
Other disbursements	363,365	6,784	-	3,462	-	-
Total disbursements	<u>385,307</u>	<u>1,343,260</u>	<u>44,127</u>	<u>3,462</u>	<u>84,444</u>	<u>1,011,940</u>
Excess (deficiency) of receipts over disbursements	<u>(127,170)</u>	<u>7,017</u>	<u>(28,802)</u>	<u>(3,462)</u>	<u>233,332</u>	<u>47,912</u>
Cash and investments - ending	<u>\$ 1,206,452</u>	<u>\$ 607,365</u>	<u>\$ 277,419</u>	<u>\$ -</u>	<u>\$ 346,026</u>	<u>\$ 1,458,878</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Major Bridge	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Capital
Cash and investments - beginning	\$ -	\$ 42,710	\$ 49,300	\$ 3,534,866	\$ 138,399	\$ 360,269
Receipts:						
Taxes	880,520	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	83,980	-	55,403	4,332,252	-	-
Charges for services	-	12,154	-	-	13,901	181,594
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	274,989	-	-
Total receipts	964,500	12,154	55,403	4,607,241	13,901	181,594
Disbursements:						
Personal services	-	-	-	2,338,779	-	-
Supplies	-	-	-	473,397	-	-
Other services and charges	-	-	-	1,413,019	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,160	-	-
Other disbursements	-	-	39,778	-	143,500	-
Total disbursements	-	-	39,778	4,228,355	143,500	-
Excess (deficiency) of receipts over disbursements	964,500	12,154	15,625	378,886	(129,599)	181,594
Cash and investments - ending	\$ 964,500	\$ 54,864	\$ 64,925	\$ 3,913,752	\$ 8,800	\$ 541,863

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation	Sex & Violent Offender Administration
Cash and investments - beginning	\$ 18,251	\$ 140,526	\$ 10,478,141	\$ 442,818	\$ 1,316,249	\$ 4,551
Receipts:						
Taxes	-	-	-	264,053	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,262	-	-
Charges for services	12,599	41,275	-	-	328,269	9,734
Fines and forfeits	-	-	-	-	-	-
Other receipts	52	-	-	15,312	39,900	-
Total receipts	12,651	41,275	-	304,627	368,169	9,734
Disbursements:						
Personal services	-	2,048	-	204,277	150,564	-
Supplies	-	-	-	-	-	688
Other services and charges	-	14,203	-	227,349	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	418	-	-	-	637,619	9,691
Total disbursements	418	16,251	-	431,626	788,183	10,379
Excess (deficiency) of receipts over disbursements	12,233	25,024	-	(126,999)	(420,014)	(645)
Cash and investments - ending	\$ 30,484	\$ 165,550	\$ 10,478,141	\$ 315,819	\$ 896,235	\$ 3,906

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff's Pension Trust	Supplemental Public Defender Fees	Surplus Property Tax	Surveyor's Cornerstone Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 68,121	\$ 198,473	\$ 677,146	\$ 80,921	\$ 12,273	\$ 1,157,962
Receipts:						
Taxes	-	-	1,071,063	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	24,847	-	-	34,888	-	-
Fines and forfeits	123,189	199,055	-	-	-	-
Other receipts	-	-	630	-	151,686	1,141,627
Total receipts	<u>148,036</u>	<u>199,055</u>	<u>1,071,693</u>	<u>34,888</u>	<u>151,686</u>	<u>1,141,627</u>
Disbursements:						
Personal services	-	-	-	4,269	-	-
Supplies	-	-	-	4,549	-	-
Other services and charges	-	300,225	-	5,448	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	344	-	-
Other disbursements	91,742	-	681,622	-	151,440	1,239,510
Total disbursements	<u>91,742</u>	<u>300,225</u>	<u>681,622</u>	<u>14,610</u>	<u>151,440</u>	<u>1,239,510</u>
Excess (deficiency) of receipts over disbursements	<u>56,294</u>	<u>(101,170)</u>	<u>390,071</u>	<u>20,278</u>	<u>246</u>	<u>(97,883)</u>
Cash and investments - ending	<u>\$ 124,415</u>	<u>\$ 97,303</u>	<u>\$ 1,067,217</u>	<u>\$ 101,199</u>	<u>\$ 12,519</u>	<u>\$ 1,060,079</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Department Trust	Unsafe Building	Victim Impact Program	Guardian Ad-Litem User Fee	CASA	Elected Officials Training
Cash and investments - beginning	\$ 114,376	\$ 38,211	\$ 480	\$ 7,032	\$ -	\$ 60,388
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	90	-	-	-	-
Intergovernmental receipts	84,989	-	-	-	31,088	-
Charges for services	-	-	-	-	22,500	15,394
Fines and forfeits	-	-	30	827	-	-
Other receipts	55	-	-	-	-	-
Total receipts	85,044	90	30	827	53,588	15,394
Disbursements:						
Personal services	58,137	-	-	-	-	-
Supplies	36	-	-	-	1,888	-
Other services and charges	440	-	-	-	42,632	4,008
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	58,613	-	-	-	49,520	4,008
Excess (deficiency) of receipts over disbursements	26,431	90	30	827	4,068	11,386
Cash and investments - ending	\$ 140,807	\$ 38,301	\$ 510	\$ 7,859	\$ 4,068	\$ 71,774

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Offender Transportation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Fees	Supplemental Adult Probation
Cash and investments - beginning	\$ 6,855	\$ 979,706	\$ -	\$ 270,281	\$ 8,179	\$ 26,314
Receipts:						
Taxes	-	-	2,302,424	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,709,572	-	-	-
Charges for services	-	822,359	-	-	-	-
Fines and forfeits	1,470	-	-	336,754	58,028	5,515
Other receipts	-	957,664	-	66,519	-	-
Total receipts	1,470	1,780,023	8,011,996	403,273	58,028	5,515
Disbursements:						
Personal services	-	-	-	404,368	41,746	-
Supplies	-	-	-	6,734	-	-
Other services and charges	-	1,165,761	603,014	52,293	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	16,921	-	-
Other disbursements	-	-	-	-	-	31,754
Total disbursements	-	1,165,761	603,014	480,316	41,746	31,754
Excess (deficiency) of receipts over disbursements	1,470	614,262	7,408,982	(77,043)	16,282	(26,239)
Cash and investments - ending	\$ 8,325	\$ 1,593,968	\$ 7,408,982	\$ 193,238	\$ 24,461	\$ 75

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drainage Maintenance	Drug Task Force	Child Health & Other Services	Donations	TIF Debt Service	Debt Service
Cash and investments - beginning	\$ 4,302,833	\$ 21,447	\$ 74,119	\$ 20,285	\$ 3,601,060	\$ 3,245,207
Receipts:						
Taxes	-	-	-	-	4,446,565	3,389,341
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	500	-	-	-	-	203,464
Charges for services	1,504,865	-	71,983	1,144	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	359,518	99,076	1,573	1,057	-	3,890,091
Total receipts	1,864,883	99,076	73,556	2,201	4,446,565	7,482,896
Disbursements:						
Personal services	-	-	-	-	-	3,595,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,800
Debt service - principal and interest	-	-	-	-	1,579,161	3,401,789
Capital outlay	-	-	-	-	-	-
Other disbursements	704,278	17,725	61,138	1,653	1,605,135	164,354
Total disbursements	704,278	17,725	61,138	1,653	3,184,296	7,163,943
Excess (deficiency) of receipts over disbursements	1,160,605	81,351	12,418	548	1,262,269	318,953
Cash and investments - ending	\$ 5,463,438	\$ 102,798	\$ 86,537	\$ 20,833	\$ 4,863,329	\$ 3,564,160

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Self-Insurance	Capital Projects	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other
Cash and investments - beginning	\$ 3,278,527	\$ 5,705,424	\$ -	\$ 3,300	\$ 29,037	\$ -
Receipts:						
Taxes	-	1,040,209	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,301,433	305,051	13,277,198	8,016	232,650	674,311
Total receipts	6,301,433	1,345,260	13,277,198	8,016	232,650	674,311
Disbursements:						
Personal services	428,250	-	13,277,198	8,858	251,721	674,311
Supplies	-	-	-	-	-	-
Other services and charges	-	1,287,081	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	133,848	-	-	-	-
Other disbursements	6,298,764	2,721,271	-	-	61	-
Total disbursements	6,727,014	4,142,200	13,277,198	8,858	251,782	674,311
Excess (deficiency) of receipts over disbursements	(425,581)	(2,796,940)	-	(842)	(19,132)	-
Cash and investments - ending	\$ 2,852,946	\$ 2,908,484	\$ -	\$ 2,458	\$ 9,905	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	HSA Employee Contributions	Payroll-Child Support	Deferred Compensation	Federal Income Tax Withholding	FICA & Medicare Withholding	Flexible Spending Account
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	356,286	76,734	305,345	2,117,350	1,448,640	23,626
Total receipts	356,286	76,734	305,345	2,117,350	1,448,640	23,626
Disbursements:						
Personal services	356,286	76,734	305,345	2,117,350	1,448,640	23,626
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	356,286	76,734	305,345	2,117,350	1,448,640	23,626
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Income Tax Withholding County	Property Tax Payroll Deduction	State Income Tax Withholding	Garnishment	Settlement	COIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	196,387,012	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,554,480	4,090,054
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	287,185	12,790	625,681	31,507	36,682	358,958
Total receipts	<u>287,185</u>	<u>12,790</u>	<u>625,681</u>	<u>31,507</u>	<u>216,978,174</u>	<u>4,449,012</u>
Disbursements:						
Personal services	287,185	12,790	625,681	29,488	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,019	216,980,314	4,449,012
Total disbursements	<u>287,185</u>	<u>12,790</u>	<u>625,681</u>	<u>31,507</u>	<u>216,980,314</u>	<u>4,449,012</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,140)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,140)</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Wheel & Sur Tax	Commercial Vehicle Excise Tax	Weed Lien Collections	Sewage Charge Collections	Financial Institution Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 22,786	\$ -	\$ -	\$ -	\$ -	\$ 6,756
Receipts:						
Taxes	3,862,039	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	760,074	-	-	249,230	-
Charges for services	-	-	3,962	429,021	-	-
Fines and forfeits	-	-	-	-	-	55,676
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,862,039</u>	<u>760,074</u>	<u>3,962</u>	<u>429,021</u>	<u>249,230</u>	<u>55,676</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,879,930</u>	<u>760,074</u>	<u>3,962</u>	<u>390,997</u>	<u>249,230</u>	<u>59,454</u>
Total disbursements	<u>3,879,930</u>	<u>760,074</u>	<u>3,962</u>	<u>390,997</u>	<u>249,230</u>	<u>59,454</u>
Excess (deficiency) of receipts over disbursements	<u>(17,891)</u>	<u>-</u>	<u>-</u>	<u>38,024</u>	<u>-</u>	<u>(3,778)</u>
Cash and investments - ending	<u>\$ 4,895</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,024</u>	<u>\$ -</u>	<u>\$ 2,978</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits Fee	State Disclosure Fees	Coroners Training & Con't Education	Interstate Compact Fee - State
Cash and investments - beginning	\$ 12,699	\$ -	\$ 845	\$ 2,440	\$ 1,320	\$ 594
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	8,890	24,815	8,154	-
Fines and forfeits	165,161	571	2,230	150	-	5,784
Other receipts	-	-	-	-	6,784	-
Total receipts	<u>165,161</u>	<u>571</u>	<u>11,120</u>	<u>24,965</u>	<u>14,938</u>	<u>5,784</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	166,600	571	11,255	25,005	14,920	5,890
Total disbursements	<u>166,600</u>	<u>571</u>	<u>11,255</u>	<u>25,005</u>	<u>14,920</u>	<u>5,890</u>
Excess (deficiency) of receipts over disbursements	<u>(1,439)</u>	<u>-</u>	<u>(135)</u>	<u>(40)</u>	<u>18</u>	<u>(106)</u>
Cash and investments - ending	<u>\$ 11,260</u>	<u>\$ -</u>	<u>\$ 710</u>	<u>\$ 2,400</u>	<u>\$ 1,338</u>	<u>\$ 488</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Mortgage Fee Fund	State - Sex & Violent Offender	Child Restraint Violations	State Inheritance Tax	Educational License Plate	Riverboat Gaming Funds
Cash and investments - beginning	\$ 1,473	\$ 62	\$ 25	\$ 246,116	\$ -	\$ -
Receipts:						
Taxes	-	-	-	2,910	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	861,591
Charges for services	20,828	1,082	-	-	-	-
Fines and forfeits	-	50	850	-	-	-
Other receipts	-	-	-	-	3,244	-
Total receipts	<u>20,828</u>	<u>1,132</u>	<u>850</u>	<u>2,910</u>	<u>3,244</u>	<u>861,591</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,488	1,138	850	249,026	2,925	861,591
Total disbursements	<u>20,488</u>	<u>1,138</u>	<u>850</u>	<u>249,026</u>	<u>2,925</u>	<u>861,591</u>
Excess (deficiency) of receipts over disbursements	<u>340</u>	<u>(6)</u>	<u>-</u>	<u>(246,116)</u>	<u>319</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,813</u>	<u>\$ 56</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 319</u>	<u>\$ -</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Convention and Tourism	Certified Shares-CAGIT	CEDIT County Tax	LOIT 2016 Special Distribution	City/Town Ordinance Violation Fines	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 136,047	\$ -	\$ -	\$ -	\$ 90,730	\$ 7,297
Receipts:						
Taxes	2,510,907	-	10,289,113	5,499,691	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,440	35,787,977	-	18,978,640	-	-
Charges for services	-	-	-	-	-	1,678
Fines and forfeits	-	-	-	-	429	-
Other receipts	945	-	-	-	-	1,119
Total receipts	<u>2,514,292</u>	<u>35,787,977</u>	<u>10,289,113</u>	<u>24,478,331</u>	<u>429</u>	<u>2,797</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,439,498	35,787,977	10,289,113	24,478,331	3,405	819
Total disbursements	<u>2,439,498</u>	<u>35,787,977</u>	<u>10,289,113</u>	<u>24,478,331</u>	<u>3,405</u>	<u>819</u>
Excess (deficiency) of receipts over disbursements	<u>74,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,976)</u>	<u>1,978</u>
Cash and investments - ending	<u>\$ 210,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,754</u>	<u>\$ 9,275</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 ARRA Clerk IVD Incentive	93.563 Title IV-D Incentive	93.563 Pros IVD Incent >'99	93.563 Clerk IVD Incent >'99	Auditor FSA/HSA	Healthy Families Checking
Cash and investments - beginning	\$ 6,814	\$ 87,383	\$ 88,091	\$ 161,878	\$ 355,776	\$ 248,564
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	26,156	39,352	26,156	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	55	8	805,939	88,174
Total receipts	-	26,156	39,407	26,164	805,939	88,174
Disbursements:						
Personal services	-	30,176	77,029	28,847	-	-
Supplies	-	-	278	-	-	-
Other services and charges	-	-	1,915	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	958	-	-	-
Other disbursements	881	4,604	-	350	706,540	336,738
Total disbursements	881	34,780	80,180	29,197	706,540	336,738
Excess (deficiency) of receipts over disbursements	(881)	(8,624)	(40,773)	(3,033)	99,399	(248,564)
Cash and investments - ending	\$ 5,933	\$ 78,759	\$ 47,318	\$ 158,845	\$ 455,175	\$ -

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Alternative Dispute Resolution	County User Fee	Animal Shelter	Task Force Indiana DUI	K-9	Forfeiture Disbursement
Cash and investments - beginning	\$ 66,135	\$ 413,883	\$ 58,279	\$ 39	\$ 1,939	\$ 1,534
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	6,927	-	-	-
Fines and forfeits	95,608	216,339	-	-	-	-
Other receipts	-	58,848	23,532	-	3,795	-
Total receipts	95,608	275,187	30,459	-	3,795	-
Disbursements:						
Personal services	-	87,875	-	-	-	-
Supplies	-	27,611	-	-	-	-
Other services and charges	60,000	85,470	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	24,193	-	-	-	-
Other disbursements	-	4,263	26,263	-	3,841	-
Total disbursements	60,000	229,412	26,263	-	3,841	-
Excess (deficiency) of receipts over disbursements	35,608	45,775	4,196	-	(46)	-
Cash and investments - ending	\$ 101,743	\$ 459,658	\$ 62,475	\$ 39	\$ 1,893	\$ 1,534

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	To Be Determined	Engineers Copy Fees	Treasurer's Technology	Partnership for Water Quality	Vending Revenue	Economic Dev Service
Cash and investments - beginning	\$ -	\$ 10,833	\$ 3,682	\$ 33,807	\$ 7,200	\$ 2,250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	61,250
Fines and forfeits	-	-	-	-	-	-
Other receipts	322,154	691	1,000	18,444	-	-
Total receipts	<u>322,154</u>	<u>691</u>	<u>1,000</u>	<u>18,444</u>	<u>-</u>	<u>61,250</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	322,154	-	-	12,716	25	56,000
Total disbursements	<u>322,154</u>	<u>-</u>	<u>-</u>	<u>12,716</u>	<u>25</u>	<u>56,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>691</u>	<u>1,000</u>	<u>5,728</u>	<u>(25)</u>	<u>5,250</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 11,524</u>	<u>\$ 4,682</u>	<u>\$ 39,535</u>	<u>\$ 7,175</u>	<u>\$ 7,500</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Comm Corrections Proj Income	Sheriff's Photo Fund	Planning Comm Advertising Fees	Subdivision Inspection	Building Inspection Fees	Bond Forfeitures
Cash and investments - beginning	\$ 130,651	\$ 571	\$ 23,965	\$ 151,287	\$ 240,727	\$ 37,231
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	2,475	51,874	1,244	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,406	-	-	-	-
Fines and forfeits	258,155	-	-	-	-	-
Other receipts	-	-	60	-	-	-
Total receipts	258,155	1,406	2,535	51,874	1,244	-
Disbursements:						
Personal services	204,926	-	-	-	-	-
Supplies	56,025	-	-	-	-	-
Other services and charges	6,102	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,471	34,170	-	-
Total disbursements	267,053	-	2,471	34,170	-	-
Excess (deficiency) of receipts over disbursements	(8,898)	1,406	64	17,704	1,244	-
Cash and investments - ending	\$ 121,753	\$ 1,977	\$ 24,029	\$ 168,991	\$ 241,971	\$ 37,231

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion	Home Detention Fees	Law Enforcement	County Copy Paper	Prosecutors Special Fees
Cash and investments - beginning	\$ 36,260	\$ 51,959	\$ 89,730	\$ 128,786	\$ 9,252	\$ 427
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,684	-	-
Charges for services	-	-	-	-	-	884
Fines and forfeits	-	-	-	-	-	-
Other receipts	573,841	-	251,940	19,445	-	-
Total receipts	573,841	-	251,940	22,129	-	884
Disbursements:						
Personal services	-	-	133,217	74,300	-	-
Supplies	-	-	3,152	10,172	-	-
Other services and charges	-	15,690	2,249	39,257	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	12,812	-	-	-
Other disbursements	610,101	-	-	-	-	-
Total disbursements	610,101	15,690	151,430	123,729	-	-
Excess (deficiency) of receipts over disbursements	(36,260)	(15,690)	100,510	(101,600)	-	884
Cash and investments - ending	\$ -	\$ 36,269	\$ 190,240	\$ 27,186	\$ 9,252	\$ 1,311

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Project ATTEND	Regional Sewer Wage & Benefit	SR267 Relinquish	COIT Homestead	LOIT PTRC	16.575 Victim's Assistance
Cash and investments - beginning	\$ 12,500	\$ -	\$ 2,622,334	\$ 94,955	\$ -	\$ (14,071)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,135,082	5,112,568	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,000	36,771	300,508	41	-	-
Total receipts	13,000	36,771	300,508	6,135,123	5,112,568	60,000
Disbursements:						
Personal services	-	36,771	-	-	-	61,429
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,000	-	-	6,279,027	5,112,568	-
Total disbursements	12,000	36,771	-	6,279,027	5,112,568	61,429
Excess (deficiency) of receipts over disbursements	1,000	-	300,508	(143,904)	-	(1,429)
Cash and investments - ending	\$ 13,500	\$ -	\$ 2,922,842	\$ (48,949)	\$ -	\$ (15,500)

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	16.580 Bulletproof Vest Program	16.588 STOP	16.606 SCAAP	20.205 B & O Trail Association	20.509 LINK Hendricks Co	20.601 Op Pullover
Cash and investments - beginning	\$ 1,536	\$ (15,921)	\$ 3,461	\$ -	\$ -	\$ 479
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	20,888	15,679	84,086	869,591	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	20,888	15,679	84,086	869,591	-
Disbursements:						
Personal services	-	20,888	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,646	84,086	869,591	-
Total disbursements	-	20,888	13,646	84,086	869,591	-
Excess (deficiency) of receipts over disbursements	-	-	2,033	-	-	-
Cash and investments - ending	\$ 1,536	\$ (15,921)	\$ 5,494	\$ -	\$ -	\$ 479

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	20.604 Big Co Seat Belt Enf	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
Cash and investments - beginning	\$ -	\$ -	\$ 7,815	\$ 1,618	\$ 13,480	\$ 792
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	650	10,000	-	35,584	28,814	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	55	-
Total receipts	650	10,000	-	35,584	28,869	-
Disbursements:						
Personal services	-	-	-	37,198	17,451	-
Supplies	-	-	-	-	-	-
Other services and charges	650	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,000	-	-	-	-
Total disbursements	650	10,000	-	37,198	17,451	-
Excess (deficiency) of receipts over disbursements	-	-	-	(1,614)	11,418	-
Cash and investments - ending	\$ -	\$ -	\$ 7,815	\$ 4	\$ 24,898	\$ 792

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.617 Non-reverting HAVA	93.069 BPRS 131-1	Vandalia Pre-Construction	Sheriff's Equitable Sharing	93.268 Immunization R	93.074 BT Hosp Plan BHP 596-3
Cash and investments - beginning	\$ 4,540	\$ 54	\$ (36,240)	\$ 28,004	\$ -	\$ 6,950
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	49,028	-	63,306	4,445
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,353	-	-
Total receipts	-	-	49,028	1,353	63,306	4,445
Disbursements:						
Personal services	-	-	-	-	31,383	3,433
Supplies	-	-	-	-	13,340	5,511
Other services and charges	-	-	13,268	-	58,175	1,070
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,541	-
Other disbursements	-	54	-	12,147	-	628
Total disbursements	-	54	13,268	12,147	108,439	10,642
Excess (deficiency) of receipts over disbursements	-	(54)	35,760	(10,794)	(45,133)	(6,197)
Cash and investments - ending	\$ 4,540	\$ -	\$ (480)	\$ 17,210	\$ (45,133)	\$ 753

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.008 CBA MRC13-1193	93.008 Medical Reserve Corps	14.228 JeTo Lake DR	20.209 ARRA 5310	Vandalia - Phase 1	93.103 FDA-AFDO
Cash and investments - beginning	\$ 4,613	\$ 6,844	\$ -	\$ -	\$ (36,766)	\$ 2,165
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,533	102,148	98,803	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	56,917	3,590	2,860
Total receipts	-	-	25,533	159,065	102,393	2,860
Disbursements:						
Personal services	1,786	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	30	-	-	-	66,613	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	25,533	159,065	-	2,163
Total disbursements	1,816	-	25,533	159,065	66,613	2,163
Excess (deficiency) of receipts over disbursements	(1,816)	-	-	-	35,780	697
Cash and investments - ending	\$ 2,797	\$ 6,844	\$ -	\$ -	\$ (986)	\$ 2,862

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	DTF Equitable Sharing	93.074 Ebola Supplemental	93.558 Healthy Families TANF	97.042 EMA Interpreter	93.586 Court Improvement Grant
Cash and investments - beginning	\$ 677	\$ 14,828	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,913	22,207	5,001	200
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,270	-	-	-	-
Total receipts	<u>10,270</u>	<u>14,913</u>	<u>22,207</u>	<u>5,001</u>	<u>200</u>
Disbursements:					
Personal services	-	-	43,565	-	-
Supplies	-	-	-	-	-
Other services and charges	-	123	-	-	200
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	121	-	5,001	-
Total disbursements	<u>-</u>	<u>244</u>	<u>43,565</u>	<u>5,001</u>	<u>200</u>
Excess (deficiency) of receipts over disbursements	<u>10,270</u>	<u>14,669</u>	<u>(21,358)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,947</u>	<u>\$ 29,497</u>	<u>\$ (21,358)</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, 2016

	LHM Supplemental	Baby & Me Tobacco Free	Healthy Families	Soil and Water Grant	DARE
Cash and investments - beginning	\$ 208,713	\$ (5,842)	\$ 28,170	\$ 822	\$ 1,804
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,639	104,124	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,047	139,468	5,000	2,470
Total receipts	-	25,686	243,592	5,000	2,470
Disbursements:					
Personal services	-	18,157	106,723	4,520	-
Supplies	-	412	-	-	-
Other services and charges	-	4,079	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,972	-	-	-
Other disbursements	208,713	-	130,415	-	1,975
Total disbursements	208,713	24,620	237,138	4,520	1,975
Excess (deficiency) of receipts over disbursements	(208,713)	1,066	6,454	480	495
Cash and investments - ending	\$ -	\$ (4,776)	\$ 34,624	\$ 1,302	\$ 2,299

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Interpreter Grant Supreme Ct.	IU Foundation	Problem Solving Court Grant	IN Court Reform Grant -REIMB	Drug Prosecution Fund
Cash and investments - beginning	\$ 857	\$ 1,789	\$ 7,299	\$ -	\$ 706
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,400	-	-	1,512	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,400</u>	<u>-</u>	<u>-</u>	<u>1,512</u>	<u>10,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,350	-	6,027	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,789	-	1,234	706
Total disbursements	<u>1,350</u>	<u>1,789</u>	<u>6,027</u>	<u>1,234</u>	<u>706</u>
Excess (deficiency) of receipts over disbursements	<u>4,050</u>	<u>(1,789)</u>	<u>(6,027)</u>	<u>278</u>	<u>9,294</u>
Cash and investments - ending	<u>\$ 4,907</u>	<u>\$ -</u>	<u>\$ 1,272</u>	<u>\$ 278</u>	<u>\$ 10,000</u>

HENDRICKS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	JDAI DOC Grant	JDAI Indiana Judicial Center	Healthy Families- Local	Pre-Trial Supervision Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 103,264,572
Receipts:					
Taxes	-	-	-	-	258,949,036
Licenses and permits	-	-	-	-	801,821
Intergovernmental receipts	34,375	5,000	-	83,000	124,610,270
Charges for services	-	-	12,000	-	10,868,047
Fines and forfeits	-	-	-	-	2,238,021
Other receipts	-	-	297,113	-	58,421,436
Total receipts	<u>34,375</u>	<u>5,000</u>	<u>309,113</u>	<u>83,000</u>	<u>455,888,631</u>
Disbursements:					
Personal services	4,902	-	-	-	54,212,820
Supplies	52	-	-	-	2,550,063
Other services and charges	370	3,170	1,436	-	17,966,346
Debt service - principal and interest	-	-	-	-	4,980,950
Capital outlay	-	-	-	-	6,099,034
Other disbursements	-	-	-	-	358,471,953
Total disbursements	<u>5,324</u>	<u>3,170</u>	<u>1,436</u>	<u>-</u>	<u>444,281,166</u>
Excess (deficiency) of receipts over disbursements	<u>29,051</u>	<u>1,830</u>	<u>307,677</u>	<u>83,000</u>	<u>11,607,465</u>
Cash and investments - ending	<u>\$ 29,051</u>	<u>\$ 1,830</u>	<u>\$ 307,677</u>	<u>\$ 83,000</u>	<u>\$ 114,872,037</u>

HENDRICKS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 8,017,274</u>	<u>\$ 1,207,165</u>

HENDRICKS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

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
Hendricks County Building Facilities Corporation	Fairgrounds	1,448,000	12/31/2005	12/31/2027
De Lage Landen Public Finance	Printers	27,473	12/1/2013	11/1/2018
Hendricks County Redevelopment Authority	Steel Mill TIF	<u>1,086,000</u>	7/5/2004	12/30/2022
Total governmental activities		<u>2,781,365</u>		
Total of annual lease payments		<u>\$ 2,781,365</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Work Release Center 2007 (Partial Refunding)	\$ 585,000	\$ 305,594
General obligation bonds	E911 Bond (Phase 1)	1,340,000	324,200
General obligation bonds	Series 2016 Work Release Center	3,660,000	148,875
Revenue bonds	Transportation Series 2009	5,795,000	519,412
Revenue bonds	Westpoint TIF	3,910,000	279,600
Revenue bonds	Transportation Series 2012	1,800,000	275,856
Revenue bonds	70 West Commerce TIF Series 2013A	1,495,000	91,950
Revenue bonds	70 West Commerce TIF Series 2013B	1,810,000	72,400
Revenue bonds	Heartland Crossing TIF Series 2015	2,120,000	386,516
Notes and loans payable	E911 (Phase 2)	1,692,107	357,202
Notes and loans payable	Westpoint TIF Bond Anticipation Notes	<u>1,200,000</u>	-
Total governmental activities		<u>25,407,107</u>	<u>2,761,605</u>
Totals		<u>\$ 25,407,107</u>	<u>\$ 2,761,605</u>

HENDRICKS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,271,522
Infrastructure	76,972,544
Buildings	37,639,512
Improvements other than buildings	1,038,226
Machinery, equipment, and vehicles	<u>14,764,644</u>
Total governmental activities	<u>132,686,448</u>
Total capital assets	<u>\$ 132,686,448</u>

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, 2016. 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, 2016.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 a 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 a 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

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

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

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

November 28, 2017

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, 2016

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	\$ -	\$ 25,533
Total - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				-	25,533
Total - Department of Housing and Urban Development				-	25,533
Department of Justice					
Crime Victim Assistance 8100 Victims Assistance	Indiana Criminal Justice Institute	16.575	15VA4319	-	60,000
Violence Against Women Formula Grants 8102 STOP	Indiana Criminal Justice Institute	16.588	D3-17-11335	-	20,888
State Criminal Alien Assistance Program 8103 SCAAP	Direct	16.606	8103 SCAAP	-	13,646
Equitable Sharing Program 8127 Sheriff's Equitable Sharing	Direct	16.922	Calendar 2016	-	12,147
Total - Department of Justice				-	106,681
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction 8105 B&O Trail Association 1112 EDIT 1176 MVH 1135 Cumulative Bridge 8141 Vandalia 1112 EDIT 1176 MVH 8125 Vandalia Preconstruction	Indiana Department of Transportation	20.205	DES #1173775 & 14296974 DES# 0600407 801055 80156 8010 DES# 1297291 Sign Modernizatio DES# 1382588 DES# 1383375 DES# 901705 DES#1173043 Sign Modernization DES-0810344	84,086 - - - - - - -	84,086 242,933 1,526 56,400 98,803 106,704 8,035 49,028
Total - Highway Planning and Construction Cluster				84,086	647,515
Formula Grants for Rural Areas 8106 LINK 8140 ARRA 5310	Indiana Department of Transportation	20.509	INDOT #18033430 INDOT #1803343C	574,870 159,065	574,870 159,065
Total - Formula Grants for Rural Areas				733,935	733,935
Total - Department of Transportation				818,021	1,381,450
Department of Health and Human Services					
Medical Reserve Corps Small Grant Program 8135 NACCHO	Indiana Department of Homeland Security/National Assoc of County and City Health Officials	93.008	5MRCSG101005-04 & MRC 15-1193	-	1,816
Public Health Emergency Preparedness 8134 BHP 596-3	Indiana Department of Health	93.069	#40093074PHEPA16	-	4,445

HENDRICKS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

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
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
8115 BT Prep Base			Contract 13781	-	37,198
8148 Ebola Supplemental			#40093074E302S15	-	14,913
8116 CRI BPRS			CRIBPRS131-71	-	17,451
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	69,562
Food and Drug Administration Research 8142 93.103 FDA-AFDO	Indiana Department of Health	93.103	FDA-AFDO	-	2,163
Immunization Cooperative Agreements 8130 Immunization	Indiana Department of Health	93.268	State Contract #15056	-	63,306
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	-	112,803
Child Support Enforcement 1001 Indirect/Direct Reimbursement	Indiana Department of Child Services	93.563	2015/2016	-	384,358
8895 Title IVD Incentive (General)			2015/2016	-	34,779
1217 Indirect/Direct Reimbursement			2015/2016	-	70
8897 Pros IVD Incent > '99			2015/2016	-	80,180
8899 Clerk IVD Incent > '99			2015/2016	-	29,197
1110 Indirect/Direct Reimbursement			2015/2016	-	135,545
1119 Indirect/Direct Reimbursement			2015/2016	-	3,703
1112 EDIT			2015/2016	-	1,416
Total - Child Support Enforcement				-	669,248
State Court Improvement Program 8151 Court Improvement Grant	Indiana Supreme Court	93.586	#022FG1601INSCIP	-	200
Maternal and Child Health Services Block Grant to the States 9102 Baby & Me Tobacco Free	Indiana Department of Health	93.994	Contract 14454	-	21,686
Total - Department of Health and Human Services				-	945,229
<u>Department of Homeland Security</u> Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
8150 EMA Interpreter			Contract 14632	-	5,001
8112 EMA Performance			Contract 15044	-	10,000
1001 EMPG Reimbursement			16410 RFE 57883	-	22,980
Total - Emergency Management Performance Grants				-	37,981
Total - Department of Homeland Security				-	37,981
Total federal awards expended				\$ 818,021	\$ 2,496,874

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, 2016. 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-87, *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 minimis 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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified 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

FINDING 2016-001

Subject: Formula Grants for Rural Areas - Suspension and Debarment

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Numbers and Years (or Other Identifying Numbers): INDOT #18033430, INDOT #1803343C

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirement: Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

HENDRICKS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The County passed through the federal program funds to a subrecipient. The County had not designed or implemented adequate internal control policies and procedures to ensure that the subrecipient was not suspended or debarred.

Context

The County acted as a fiscal agent for the grant. All grant monies were passed through to the subrecipient. There were six instances in which monies were passed through. The total dollar amount passed through during the audit period was \$733,935.

Criteria

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system of internal controls that would have ensured that the County complied with the Suspension and Debarment requirements for monies passed to the subrecipient.

HENDRICKS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed the County at risk of allowing misuse of federal funds and allowed noncompliance with the Suspension and Debarment compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County establish controls over and comply with the grant agreement and the Suspension and Debarment compliance requirement.

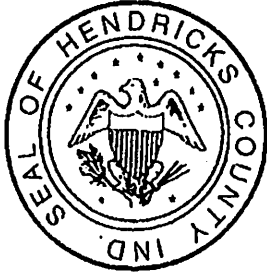
Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

(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.



Hendricks County Auditor

Nancy L. Marsh
355 S Washington St #202
Danville, IN 46122-1759
317-745-9300
(Fax) 317-745-9389

November 15, 2017

Finding 2016-001

Formula Grants for Rural Areas – Suspension and Debarment

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number 20.509

Federal Award Number and Year: 1803343O, 1803343C

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirement: Suspension and Debarment

Audit Finding: Material Weakness

Contact Person Responsible for Corrective Action: Nancy L. Marsh, Auditor

Contact Phone Number: 317-745-9315

Hendricks County, in its role as fiscal agent for the grant, passed through the federal program funds to a sub recipient. I, Nancy L. Marsh, Auditor, concur with the finding and have completed the corrective action plan, effective November 15, 2017. I have put in place the following internal control policies and procedures to ensure that the sub recipient is not suspended or debarred.

- Search the EPLS/SAM System
(Excluded Parties List System/System for Award Management)
- Require an attestation or certification from the Principals of the entity receiving Federal Funds
- Insert a clause into the contract or memorandum of understanding between the County and the principal (Sycamore Services)

Sincerely,

Nancy L. Marsh

Nancy L. Marsh, Auditor

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/>.