

**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, 2017 to December 31, 2017



**FILED**  
12/14/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Nancy L. Marsh	01-01-17 to 12-31-20
County Treasurer	Shawn Shelley	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	Matthew D. Whetstone	01-01-17 to 12-31-18
President of the County Council	Eric Wathen	01-01-17 to 12-31-18



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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 (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

***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, 2017, 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 October 30, 2018, 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 solely 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 effectiveness of the County's 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

October 30, 2018



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Hendricks County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated October 30, 2018, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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

**Compliance and Other Matters**


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

**Hendricks County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 30, 2018

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
After Settlement Collections	\$ 4,536,495	\$ 7,413,410	\$ 4,536,495	\$ 7,413,410
Sheriff Inmate Trust	68,940	437,839	401,953	104,826
Jail Commissary	177,965	480,352	475,827	182,490
Clerk Trust	1,373,315	17,059,888	16,824,074	1,609,129
County Home Trust	3,841	9,702	9,214	4,329
County General	10,194,720	33,771,824	33,672,946	10,293,598
Accident Report	10,444	9,398	11,011	8,831
Bid Deposits and Bonds Holding	41,602	25,700	9,500	57,802
Campaign Finance Enforcement	150	150	-	300
Edit Project Fund	16,921,184	7,963,299	9,627,008	15,257,475
Child Advocacy	325	-	-	325
City and Town Court Costs	20,881	21,541	20,881	21,541
Clerk's Records Perpetuation	90,721	58,445	32,189	116,977
Community Corrections Grant	139,079	1,117,729	1,173,651	83,157
Community Transitions Program	11,982	12,300	10,885	13,397
Assessor's Disclosure Fees	71,278	26,325	17,497	80,106
Cumulative Bridge	13,142,918	5,107,946	3,548,597	14,702,267
Cumulative Capital Development	4,218,432	2,823,633	3,764,765	3,277,300
Drug Free Community	115,398	94,710	107,968	102,140
GIS Database Fees	3,569	-	-	3,569
Emergency Planning Com	17,909	9,231	706	26,434
Firearms Training	114,031	41,020	56,050	99,001
Food & Beverage (County)	4,381,882	2,490,334	951,531	5,920,685
General Drain Improvement	1,206,452	709,800	1,155,198	761,054
Health	607,365	1,473,029	1,297,306	783,088
Identification Security Cty	277,419	22,366	41,298	258,487
Local Health Maintenance	346,026	36,336	68,386	313,976
Local Road and Street	1,458,878	1,453,147	1,609,504	1,302,521
Major Bridge	964,500	1,000,100	-	1,964,600
Medical Care for Inmates	54,864	12,457	7,955	59,366
Misdemeanant	64,925	55,403	22,173	98,155
Motor Vehicle Highway	3,913,752	5,019,354	4,663,480	4,269,626
Omitted Property Audits	8,800	327,491	331,700	4,591
Park Nonreverting Capital	541,863	176,122	-	717,985
Park Nonreverting Operating	30,484	12,425	1,061	41,848
Auditors Plat Book Fund	165,550	42,257	24,704	183,103
Rainy Day	10,478,141	10,819	81,806	10,407,154
Reassessment 2015	315,819	471,908	437,869	349,858
Recorder's Records Perpetuatio	896,235	410,482	286,173	1,020,544
Sex & Violent Offender Admin	3,906	9,541	4,935	8,512
Sheriff's Pension Trust	124,415	166,474	262,897	27,992
Supplement Public Defend Fee	97,303	120,798	105,839	112,262
Surplus Property Tax	1,067,217	500,889	828,840	739,266
Surveyor's Cornerstone Perpetu	101,199	87,415	49,867	138,747
Tax Sale Redemption	12,519	174,715	187,234	-
Tax Sale Surplus	1,060,079	2,585,839	2,313,227	1,332,691
Local Health Dept Trust	140,807	28,330	45,179	123,958
Unsafe Building	38,301	2,528	407	40,422
Victim Impact Program	510	-	-	510
Guardian Ad-Litem User Fee	7,859	-	-	7,859
CASA	4,068	97,765	52,276	49,557
Elected Official Training	71,774	22,417	3,282	90,909
Offender Transportation Cty	8,325	1,213	-	9,538
Statewide 911	1,593,968	2,053,571	219,892	3,427,647
LOIT Special Distribution	7,408,982	23,230	1,450,000	5,982,212
Adult Probation Administrative	193,238	318,950	267,113	245,075
Juvenile Probation Fees	24,461	34,703	37,125	22,039
Supplemental Adult Probation	75	2,738	-	2,813
Drainage Maintenance	5,463,438	1,984,566	2,135,414	5,312,590
Drug Task Force	102,798	17,602	-	120,400
Child Health & Other Services	86,537	100,452	104,901	82,088
Donations	20,833	352	3,135	18,050

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
TIF Debt Service	4,863,329	4,332,799	4,101,146	5,094,982
Debt Service	3,564,160	4,340,106	4,672,645	3,231,621
Self- Insurance	2,852,946	6,260,324	6,151,162	2,962,108
Capital Projects	2,908,484	1,455,773	1,993,929	2,370,328
Payroll Clearing	-	13,662,011	13,662,011	-
Payroll Withholding- Donation	81	562	641	2
Payroll Withholding- Insurance	9,905	239,958	225,019	24,844
Credit Union	-	661,600	661,600	-
HSA Employee Contributions	-	348,034	348,034	-
Payroll-Child Support	-	74,791	74,791	-
Deferred Compensation	-	313,504	313,504	-
Federal Income Tax Withholding	-	2,172,747	2,172,747	-
FICA & Medicare Withholding	27	1,491,109	1,491,109	27
Flexible Spending Account	-	24,352	24,352	-
Income Tax Withholding County	-	301,636	301,636	-
Property Tax Payroll Deduction	-	15,670	15,670	-
State Income Tax Withholding	-	626,828	626,828	-
FOP Union Dues	2,377	7,440	8,690	1,127
Garnishment	-	22,773	22,773	-
SETTLEMENT	(2,140)	225,825,628	225,823,488	-
Wheel & Sur Tax	4,895	4,334,960	4,310,131	29,724
Commercial Vehicle Excise Tax	-	736,949	736,949	-
Weed Lien Collections	-	8,959	8,959	-
Sewage Charge Collections	38,024	538,970	576,994	-
Financial Institution Tax	-	224,302	224,302	-
LIT Property Tax Relief	-	6,630,481	6,556,629	73,852
Fines & Forfeitures	2,978	38,656	36,566	5,068
Infraction Judgements	11,260	158,070	160,725	8,605
Overweight Vehicle Fines	-	1,578	878	700
Special Death Benefits Fee	710	10,454	10,444	720
State Disclosure Fees	2,400	26,475	26,535	2,340
Coroner's Training & Cont Edu	1,338	16,668	16,738	1,268
Interstate Compact Fee - State	488	5,368	5,856	-
Mortgage Fee Fund	1,813	20,404	20,512	1,705
State - Sex & Violent Offender	56	1,005	994	67
Child Restraint Violations	25	600	625	-
Educational License Plate	319	3,262	3,206	375
Riverboat Gaming Funds	-	861,622	861,622	-
Convention and Tourism	210,841	2,642,330	2,637,660	215,511
LIT Certified Shares	-	44,203,209	44,203,209	-
LIT Public Safety	-	4,420,321	3,560,509	859,812
LIT Economic Development	-	11,107,453	11,107,453	-
City/Town Ordinance Violation Fines	87,754	203	11,570	76,387
93.563 Prosecutor PCA	9,275	2,121	2,141	9,255
93.563 ARRA Clerk IVD Incent	5,933	-	1,000	4,933
93.563 Title IV-D Incentive	78,759	27,610	37,085	69,284
93.563 Pros IVD Incent >'99	47,318	41,538	88,856	-
93.563 Clerk IVD Incent >'99	158,845	27,610	34,302	152,153
Auditor FSA/HSA	455,175	372,607	808,405	19,377
Sup Alternative Dispute Res	101,743	82,634	64,754	119,623
Pretrial Diversions	459,658	262,991	288,231	434,418
Animal Shelter	62,475	53,192	43,928	71,739
Task Force Indiana DUI	39	-	-	39
K-9	1,893	18,844	13,131	7,606
Forfeiture Disbursement	1,534	-	1,321	213
Clearing To Be Determined	-	22,775	22,775	-
Engineers Copy Fees	11,524	490	-	12,014
Treasurer's Technology	4,682	1,000	-	5,682
Partnership for Water Quality	39,535	20,000	2,852	56,683
Vending Revenue	7,175	-	45	7,130
Economic Dev Service	7,500	37,600	18,700	26,400
Comm Corrections Proj Income	121,753	335,188	315,759	141,182

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sheriff's Photo Fund	1,977	539	-	2,516
Planning Comm Advertising Fees	24,029	5,320	2,962	26,387
Subdivision Inspection	168,991	49,451	42,072	176,370
Building Inspection Fees	241,971	1,659	-	243,630
Bond Forfeitures	37,231	-	-	37,231
Innkeepers Tax County's 1.5%	-	492,315	492,315	-
TIR Hend Co Redev Portion	36,269	-	16,138	20,131
Home Detention Fees	190,240	317,551	214,897	292,894
Law Enforcement	27,186	88,039	104,308	10,917
County Copy Paper	9,252	-	-	9,252
Prosecutors Special Fees	1,311	475	-	1,786
Project ATTEND	13,500	14,000	13,000	14,500
Direct Seller Fees	-	250	-	250
Regional Sewer Wage & Benefit	-	37,875	37,875	-
SR267 Relinquish	2,922,842	-	537,661	2,385,181
BBP Late Assessment Penalty	-	8,594	-	8,594
COIT HOMESTEAD	(48,949)	48,949	-	-
Economic Incentive District	-	328,119	328,119	-
16.575 Victim's Assistance	(15,500)	55,154	73,087	(33,433)
16.580 Bulletproof Vest Progam	1,536	-	1,536	-
16.588 STOP	(15,921)	26,365	22,217	(11,773)
16.606 SCAAP	5,494	-	-	5,494
20.205 B & O Trail Association	-	91,379	91,379	-
20.509 LINK Hendricks Co	-	972,974	972,974	-
20.601 Op Pullover	479	-	479	-
97.042 Emerg Mgmt Perf Sub	-	8,460	8,460	-
90.401 Help America Vote Act	7,815	-	-	7,815
93.074 BASE BPRS 131-70	4	20,357	17,387	2,974
93.074 CRI BPRS 131-71	24,898	36,752	37,483	24,167
93.069 BPRS 131-2 & 131-3	792	-	50	742
93.617 Non-reverting HAVA	4,540	-	-	4,540
Vandalia Pre-Construction	(480)	3,952	3,760	(288)
Sheriff's Equitable Sharing	17,210	3,189	10,104	10,295
93.268 Immunization R	(45,133)	122,233	129,596	(52,496)
93.074 BT Hosp Plan BHP 596-3	753	-	165	588
93.008 CBA MRC13-1193	2,797	-	-	2,797
93.008 Medical Reserve Corps	6,844	-	208	6,636
Vandalia - Phase 1	(986)	113,453	122,849	(10,382)
93.103 FDA-AFDO	2,862	19,624	19,413	3,073
DTF Equitable Sharing	10,947	9,106	13,799	6,254
93.074 Ebola Supplemental	29,497	-	9,929	19,568
93.558 Healthy Families TANF	(21,358)	129,507	161,733	(53,584)
93.586 Court Improvement Grant	-	12,500	12,500	-
Baby & Me Tobacco Free	(4,776)	43,857	44,899	(5,818)
Healthy Families	34,624	-	34,624	-
Soil and Water Grant	1,302	5,000	5,000	1,302
DARE	2,299	1,675	2,299	1,675
Interpreter Grant Supreme Ct.	4,907	6,875	7,239	4,543
Problem Solving Court Grant	1,272	-	-	1,272
IN Court Reform Grant -REIMB	278	-	278	-
Drug Prosecution Fund	10,000	10,000	10,000	10,000
JDAI DOC Grant	29,051	73,910	61,478	41,483
JDAI Indiana Judicial Center	1,830	-	1,810	20
Healthy Families- Local	307,677	85,274	20,028	372,923
Pre-Trial Supervision Grant	83,000	158,000	14,954	226,046
Local Road & Bridge Matching	-	1,000,000	1,000,000	-
Judicial Leadership Scholarshi	-	1,075	588	487
<b>Totals</b>	<b>\$ 114,872,036</b>	<b>\$ 442,422,311</b>	<b>\$ 437,568,702</b>	<b>\$ 119,725,645</b>

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* 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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, 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,

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* 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, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 following funds show deficits in cash on the financial statement:

16.575 Victim's Assistance  
16.588 STOP  
Vandalia Pre-Construction  
93.268 Immunization R  
Vandalia - Phase 1  
93.558 Healthy Families TANF  
Baby & Me Tobacco Free

This is the result of the funds being reimbursable grants for which reimbursement was not received by December 31, 2017.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Restatements**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	Prior Period Adjustment	New Fund	Balance as of January 1, 2017
Payroll Withholding- Donation	\$ 2,458	\$ (2,377)	\$ -	\$ 81
FOP Union Dues	-	-	2,377	2,377

**Note 9. Holding Corporations**

The County has entered into capital leases with the Hendricks County Building Facilities Corporation and the Hendricks County Redevelopment Authority (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related-parties of the County. Lease payments during the year 2017 were as follows:

Hendricks County Building Facilities Corporation (Fairgrounds) for \$1,448,000  
Hendricks County Redevelopment Authority (Steel Mill) for \$1,086,000

**Note 10. Subsequent Events**

The Board of County Commissioners approved a vehicle request from the County Sheriff's Department to purchase 10 new vehicles in the amount of \$367,992 at the January 23, 2018 Board of County Commissioners meeting. The Board of County Commissioners also approved proposals for three additional vehicles for the County Highway Department in the amount of \$463,271 at the May 9, 2018 Board of County Commissioners meeting.

**Note 11. Other Postemployment Benefits**

The County provides medical insurance to eligible retirees (under 65) and their under 65 spouses. 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 Indiana Gateway for Government Units 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, 2017

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	County Home Trust	County General	Accident Report
Cash and investments - beginning	\$ 4,536,495	\$ 68,940	\$ 177,965	\$ 1,373,315	\$ 3,841	\$ 10,194,720	\$ 10,444
Receipts:							
Taxes	7,413,410	-	-	-	-	25,113,311	-
Licenses and permits	-	-	-	-	-	740,738	-
Intergovernmental receipts	-	-	-	-	-	1,706,056	-
Charges for services	-	-	-	-	-	4,089,770	9,398
Fines and forfeits	-	-	-	-	-	509,040	-
Other receipts	-	437,839	480,352	17,059,888	9,702	1,612,909	-
Total receipts	7,413,410	437,839	480,352	17,059,888	9,702	33,771,824	9,398
Disbursements:							
Personal services	-	-	-	-	-	23,063,524	-
Supplies	-	-	-	-	-	1,239,987	-
Other services and charges	-	-	-	-	-	5,822,792	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	235,795	-
Other disbursements	4,536,495	401,953	475,827	16,824,074	9,214	3,310,848	11,011
Total disbursements	4,536,495	401,953	475,827	16,824,074	9,214	33,672,946	11,011
Excess (deficiency) of receipts over disbursements	2,876,915	35,886	4,525	235,814	488	98,878	(1,613)
Cash and investments - ending	\$ 7,413,410	\$ 104,826	\$ 182,490	\$ 1,609,129	\$ 4,329	\$ 10,293,598	\$ 8,831

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Bid Deposits and Bonds Holding	Campaign Finance Enforcement	Edit Project Fund	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ 41,602	\$ 150	\$ 16,921,184	\$ 325	\$ 20,881	\$ 90,721	\$ 139,079
Receipts:							
Taxes	-	-	4,614,121	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	357,644	-	-	-	232,500
Charges for services	-	-	170	-	-	2,650	869,477
Fines and forfeits	-	-	-	-	21,541	55,795	-
Other receipts	25,700	150	2,991,364	-	-	-	15,752
Total receipts	25,700	150	7,963,299	-	21,541	58,445	1,117,729
Disbursements:							
Personal services	-	-	607,367	-	-	-	845,210
Supplies	-	-	-	-	-	3,490	78,643
Other services and charges	-	-	6,295,854	-	-	18,377	29,768
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,723,787	-	-	10,322	144,281
Other disbursements	9,500	-	-	-	20,881	-	75,749
Total disbursements	9,500	-	9,627,008	-	20,881	32,189	1,173,651
Excess (deficiency) of receipts over disbursements	16,200	150	(1,663,709)	-	660	26,256	(55,922)
Cash and investments - ending	\$ 57,802	\$ 300	\$ 15,257,475	\$ 325	\$ 21,541	\$ 116,977	\$ 83,157

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Community Transitions Program	Assessor's Disclosure Fees	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	GIS Database Fees
Cash and investments - beginning	\$ 11,982	\$ 71,278	\$ 13,142,918	\$ 4,218,432	\$ 115,398	\$ 3,569
Receipts:						
Taxes	2,000	-	4,487,395	2,461,879	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	541,417	244,030	-	-
Charges for services	10,300	26,325	16,105	-	-	-
Fines and forfeits	-	-	-	-	92,578	-
Other receipts	-	-	63,029	117,724	2,132	-
Total receipts	12,300	26,325	5,107,946	2,823,633	94,710	-
Disbursements:						
Personal services	-	17,497	649,476	-	16,200	-
Supplies	-	-	27,273	-	-	-
Other services and charges	-	-	2,871,848	977,044	91,768	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,787,721	-	-
Other disbursements	10,885	-	-	-	-	-
Total disbursements	10,885	17,497	3,548,597	3,764,765	107,968	-
Excess (deficiency) of receipts over disbursements	1,415	8,828	1,559,349	(941,132)	(13,258)	-
Cash and investments - ending	\$ 13,397	\$ 80,106	\$ 14,702,267	\$ 3,277,300	\$ 102,140	\$ 3,569

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Emergency Planning Com	Firearms Training	Food & Beverage (County)	General Drain Improvement	Health	Identification Security Cty
Cash and investments - beginning	\$ 17,909	\$ 114,031	\$ 4,381,882	\$ 1,206,452	\$ 607,365	\$ 277,419
Receipts:						
Taxes	-	-	2,460,637	214,326	976,957	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,252	96,733	-
Charges for services	-	41,020	-	49,937	389,776	22,366
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,231	-	29,697	424,285	9,563	-
Total receipts	9,231	41,020	2,490,334	709,800	1,473,029	22,366
Disbursements:						
Personal services	-	-	213,000	-	1,199,799	-
Supplies	-	-	-	-	37,450	-
Other services and charges	706	-	395,745	748,920	60,057	41,298
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	342,786	-	-	-
Other disbursements	-	56,050	-	406,278	-	-
Total disbursements	706	56,050	951,531	1,155,198	1,297,306	41,298
Excess (deficiency) of receipts over disbursements	8,525	(15,030)	1,538,803	(445,398)	175,723	(18,932)
Cash and investments - ending	\$ 26,434	\$ 99,001	\$ 5,920,685	\$ 761,054	\$ 783,088	\$ 258,487

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	Major Bridge	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 346,026	\$ 1,458,878	\$ 964,500	\$ 54,864	\$ 64,925	\$ 3,913,752
Receipts:						
Taxes	-	-	909,963	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,336	1,297,353	90,137	-	55,403	4,714,911
Charges for services	-	-	-	12,457	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	155,794	-	-	-	304,443
Total receipts	<u>36,336</u>	<u>1,453,147</u>	<u>1,000,100</u>	<u>12,457</u>	<u>55,403</u>	<u>5,019,354</u>
Disbursements:						
Personal services	66,275	-	-	-	-	2,186,513
Supplies	-	708,052	-	-	-	599,627
Other services and charges	2,111	116,680	-	-	-	1,866,786
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	784,772	-	-	-	10,554
Other disbursements	-	-	-	7,955	22,173	-
Total disbursements	<u>68,386</u>	<u>1,609,504</u>	<u>-</u>	<u>7,955</u>	<u>22,173</u>	<u>4,663,480</u>
Excess (deficiency) of receipts over disbursements	<u>(32,050)</u>	<u>(156,357)</u>	<u>1,000,100</u>	<u>4,502</u>	<u>33,230</u>	<u>355,874</u>
Cash and investments - ending	<u>\$ 313,976</u>	<u>\$ 1,302,521</u>	<u>\$ 1,964,600</u>	<u>\$ 59,366</u>	<u>\$ 98,155</u>	<u>\$ 4,269,626</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Omitted Property Audits	Park Nonreverting Capital	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment 2015
Cash and investments - beginning	\$ 8,800	\$ 541,863	\$ 30,484	\$ 165,550	\$ 10,478,141	\$ 315,819
Receipts:						
Taxes	-	-	-	-	-	429,404
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	42,504
Charges for services	327,491	176,122	12,425	42,257	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10,819	-
Total receipts	<u>327,491</u>	<u>176,122</u>	<u>12,425</u>	<u>42,257</u>	<u>10,819</u>	<u>471,908</u>
Disbursements:						
Personal services	-	-	-	10,303	-	201,364
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	14,401	81,806	229,449
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,056
Other disbursements	331,700	-	1,061	-	-	-
Total disbursements	<u>331,700</u>	<u>-</u>	<u>1,061</u>	<u>24,704</u>	<u>81,806</u>	<u>437,869</u>
Excess (deficiency) of receipts over disbursements	<u>(4,209)</u>	<u>176,122</u>	<u>11,364</u>	<u>17,553</u>	<u>(70,987)</u>	<u>34,039</u>
Cash and investments - ending	<u>\$ 4,591</u>	<u>\$ 717,985</u>	<u>\$ 41,848</u>	<u>\$ 183,103</u>	<u>\$ 10,407,154</u>	<u>\$ 349,858</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuatio	Sex & Violent Offender Admin	Sheriff's Pension Trust	Supplement Public Defend Fee	Surplus Property Tax	Surveyor's Cornerstone Perpetu
Cash and investments - beginning	\$ 896,235	\$ 3,906	\$ 124,415	\$ 97,303	\$ 1,067,217	\$ 101,199
Receipts:						
Taxes	-	-	-	-	498,109	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	410,482	9,041	36,097	-	-	87,415
Fines and forfeits	-	-	130,377	120,798	-	-
Other receipts	-	500	-	-	2,780	-
Total receipts	<u>410,482</u>	<u>9,541</u>	<u>166,474</u>	<u>120,798</u>	<u>500,889</u>	<u>87,415</u>
Disbursements:						
Personal services	154,295	-	-	-	-	11,415
Supplies	-	4,319	-	-	-	5,704
Other services and charges	-	-	-	105,839	-	22,790
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,958
Other disbursements	131,878	616	262,897	-	828,840	-
Total disbursements	<u>286,173</u>	<u>4,935</u>	<u>262,897</u>	<u>105,839</u>	<u>828,840</u>	<u>49,867</u>
Excess (deficiency) of receipts over disbursements	<u>124,309</u>	<u>4,606</u>	<u>(96,423)</u>	<u>14,959</u>	<u>(327,951)</u>	<u>37,548</u>
Cash and investments - ending	<u>\$ 1,020,544</u>	<u>\$ 8,512</u>	<u>\$ 27,992</u>	<u>\$ 112,262</u>	<u>\$ 739,266</u>	<u>\$ 138,747</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust	Unsafe Building	Victim Impact Program	Guardian Ad-Litem User Fee
Cash and investments - beginning	\$ 12,519	\$ 1,060,079	\$ 140,807	\$ 38,301	\$ 510	\$ 7,859
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	2,121	-	-
Intergovernmental receipts	-	-	28,330	-	-	-
Charges for services	-	-	-	407	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	174,715	2,585,839	-	-	-	-
Total receipts	174,715	2,585,839	28,330	2,528	-	-
Disbursements:						
Personal services	-	-	45,000	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	179	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	187,234	2,313,227	-	407	-	-
Total disbursements	187,234	2,313,227	45,179	407	-	-
Excess (deficiency) of receipts over disbursements	(12,519)	272,612	(16,849)	2,121	-	-
Cash and investments - ending	\$ -	\$ 1,332,691	\$ 123,958	\$ 40,422	\$ 510	\$ 7,859

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CASA	Elected Official Training	Offender Transportation Cty	Statewide 911	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 4,068	\$ 71,774	\$ 8,325	\$ 1,593,968	\$ 7,408,982	\$ 193,238
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	66,287	-	-	-	-	-
Charges for services	31,478	22,417	-	2,053,571	-	-
Fines and forfeits	-	-	1,213	-	-	312,871
Other receipts	-	-	-	-	23,230	6,079
Total receipts	97,765	22,417	1,213	2,053,571	23,230	318,950
Disbursements:						
Personal services	-	-	-	-	-	183,095
Supplies	2,134	-	-	-	-	10,789
Other services and charges	50,142	3,282	-	219,892	1,450,000	45,847
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	27,382
Other disbursements	-	-	-	-	-	-
Total disbursements	52,276	3,282	-	219,892	1,450,000	267,113
Excess (deficiency) of receipts over disbursements	45,489	19,135	1,213	1,833,679	(1,426,770)	51,837
Cash and investments - ending	\$ 49,557	\$ 90,909	\$ 9,538	\$ 3,427,647	\$ 5,982,212	\$ 245,075

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Juvenile Probation Fees	Supplemental Adult Probation	Drainage Maintenance	Drug Task Force	Child Health & Other Services	Donations
Cash and investments - beginning	\$ 24,461	\$ 75	\$ 5,463,438	\$ 102,798	\$ 86,537	\$ 20,833
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	836,453	-	98,620	252
Fines and forfeits	34,553	2,738	-	-	-	-
Other receipts	150	-	1,148,113	17,602	1,832	100
Total receipts	34,703	2,738	1,984,566	17,602	100,452	352
Disbursements:						
Personal services	37,125	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,135,414	-	104,901	3,135
Total disbursements	37,125	-	2,135,414	-	104,901	3,135
Excess (deficiency) of receipts over disbursements	(2,422)	2,738	(150,848)	17,602	(4,449)	(2,783)
Cash and investments - ending	\$ 22,039	\$ 2,813	\$ 5,312,590	\$ 120,400	\$ 82,088	\$ 18,050

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	TIF Debt Service	Debt Service	Self- Insurance	Capital Projects	Payroll Clearing	Payroll Withholding- Donation
Cash and investments - beginning	\$ 4,863,329	\$ 3,564,160	\$ 2,852,946	\$ 2,908,484	\$ -	\$ 81
Receipts:						
Taxes	4,332,799	3,615,402	-	1,199,061	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	216,183	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	508,521	6,260,324	256,712	13,662,011	562
Total receipts	4,332,799	4,340,106	6,260,324	1,455,773	13,662,011	562
Disbursements:						
Personal services	-	-	5,013	-	13,662,011	641
Supplies	-	-	-	-	-	-
Other services and charges	1,600	2,950	-	1,428,923	-	-
Debt service - principal and interest	1,627,417	3,609,304	-	-	-	-
Capital outlay	-	-	-	247,531	-	-
Other disbursements	2,472,129	1,060,391	6,146,149	317,475	-	-
Total disbursements	4,101,146	4,672,645	6,151,162	1,993,929	13,662,011	641
Excess (deficiency) of receipts over disbursements	231,653	(332,539)	109,162	(538,156)	-	(79)
Cash and investments - ending	\$ 5,094,982	\$ 3,231,621	\$ 2,962,108	\$ 2,370,328	\$ -	\$ 2

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding- Insurance	Credit Union	HSA Employee Contributions	Payroll-Child Support	Deferred Compensation	Federal Income Tax Withholding
Cash and investments - beginning	\$ 9,905	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	239,958	661,600	348,034	74,791	313,504	2,172,747
Total receipts	239,958	661,600	348,034	74,791	313,504	2,172,747
Disbursements:						
Personal services	225,009	661,600	348,034	74,791	313,504	2,172,747
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10	-	-	-	-	-
Total disbursements	225,019	661,600	348,034	74,791	313,504	2,172,747
Excess (deficiency) of receipts over disbursements	14,939	-	-	-	-	-
Cash and investments - ending	\$ 24,844	\$ -	\$ -	\$ -	\$ -	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	FICA & Medicare Withholding	Flexible Spending Account	Income Tax Withholding County	Property Tax Payroll Deduction	State Income Tax Withholding	FOP Union Dues
Cash and investments - beginning	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ 2,377
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,491,109	24,352	301,636	15,670	626,828	7,440
Total receipts	1,491,109	24,352	301,636	15,670	626,828	7,440
Disbursements:						
Personal services	1,491,109	24,352	301,636	15,670	626,828	8,690
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,491,109	24,352	301,636	15,670	626,828	8,690
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(1,250)
Cash and investments - ending	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ 1,127

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Garnishment	SETTLEMENT	Wheel & Sur Tax	Commercial Vehicle Excise Tax	Weed Lien Collections	Sewage Charge Collections
Cash and investments - beginning	\$ -	\$ (2,140)	\$ 4,895	\$ -	\$ -	\$ 38,024
Receipts:						
Taxes	-	203,572,962	4,334,960	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	22,250,526	-	736,949	-	-
Charges for services	-	-	-	-	8,959	538,970
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,773	2,140	-	-	-	-
Total receipts	22,773	225,825,628	4,334,960	736,949	8,959	538,970
Disbursements:						
Personal services	22,773	-	-	-	-	17,728
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	225,823,488	4,310,131	736,949	8,959	559,266
Total disbursements	22,773	225,823,488	4,310,131	736,949	8,959	576,994
Excess (deficiency) of receipts over disbursements	-	2,140	24,829	-	-	(38,024)
Cash and investments - ending	\$ -	\$ -	\$ 29,724	\$ -	\$ -	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Financial Institution Tax	LIT Property Tax Relief	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits Fee
Cash and investments - beginning	\$ -	\$ -	\$ 2,978	\$ 11,260	\$ -	\$ 710
Receipts:						
Taxes	-	6,077,941	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	224,262	-	-	-	-	-
Charges for services	-	552,540	-	-	-	8,410
Fines and forfeits	-	-	38,656	158,070	1,578	2,044
Other receipts	40	-	-	-	-	-
Total receipts	<u>224,302</u>	<u>6,630,481</u>	<u>38,656</u>	<u>158,070</u>	<u>1,578</u>	<u>10,454</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	224,302	6,556,629	36,566	160,725	878	10,444
Total disbursements	<u>224,302</u>	<u>6,556,629</u>	<u>36,566</u>	<u>160,725</u>	<u>878</u>	<u>10,444</u>
Excess (deficiency) of receipts over disbursements	-	73,852	2,090	(2,655)	700	10
Cash and investments - ending	<u>\$ -</u>	<u>\$ 73,852</u>	<u>\$ 5,068</u>	<u>\$ 8,605</u>	<u>\$ 700</u>	<u>\$ 720</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Disclosure Fees	Coroner's Training & Cont Edu	Interstate Compact Fee - State	Mortgage Fee Fund	State - Sex & Violent Offender	Child Restraint Violations
Cash and investments - beginning	\$ 2,400	\$ 1,338	\$ 488	\$ 1,813	\$ 56	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	26,325	16,668	-	20,404	1,005	-
Fines and forfeits	150	-	5,368	-	-	600
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,475</u>	<u>16,668</u>	<u>5,368</u>	<u>20,404</u>	<u>1,005</u>	<u>600</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	26,535	16,738	5,856	20,512	994	625
Total disbursements	<u>26,535</u>	<u>16,738</u>	<u>5,856</u>	<u>20,512</u>	<u>994</u>	<u>625</u>
Excess (deficiency) of receipts over disbursements	<u>(60)</u>	<u>(70)</u>	<u>(488)</u>	<u>(108)</u>	<u>11</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 2,340</u>	<u>\$ 1,268</u>	<u>\$ -</u>	<u>\$ 1,705</u>	<u>\$ 67</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Educational License Plate	Riverboat Gaming Funds	Convention and Tourism	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 319	\$ -	\$ 210,841	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	2,637,959	44,203,209	4,420,321	11,107,453
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	861,622	4,371	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,262	-	-	-	-	-
Total receipts	<u>3,262</u>	<u>861,622</u>	<u>2,642,330</u>	<u>44,203,209</u>	<u>4,420,321</u>	<u>11,107,453</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,206	861,622	2,637,660	44,203,209	3,560,509	11,107,453
Total disbursements	<u>3,206</u>	<u>861,622</u>	<u>2,637,660</u>	<u>44,203,209</u>	<u>3,560,509</u>	<u>11,107,453</u>
Excess (deficiency) of receipts over disbursements	<u>56</u>	<u>-</u>	<u>4,670</u>	<u>-</u>	<u>859,812</u>	<u>-</u>
Cash and investments - ending	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 215,511</u>	<u>\$ -</u>	<u>\$ 859,812</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	City/Town Ordinance Violation Fines	93.563 Prosecutor PCA	93.563 ARRA Clerk IVD Incent	93.563 Title IV-D Incentive	93.563 Pros IVD Incent >'99	93.563 Clerk IVD Incent >'99
Cash and investments - beginning	\$ 87,754	\$ 9,275	\$ 5,933	\$ 78,759	\$ 47,318	\$ 158,845
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,272	-	27,610	41,538	27,610
Fines and forfeits	203	-	-	-	-	-
Other receipts	-	849	-	-	-	-
Total receipts	203	2,121	-	27,610	41,538	27,610
Disbursements:						
Personal services	-	-	-	31,085	87,522	29,080
Supplies	-	-	-	-	533	-
Other services and charges	-	-	-	-	-	5,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	801	-
Other disbursements	11,570	2,141	1,000	6,000	-	222
Total disbursements	11,570	2,141	1,000	37,085	88,856	34,302
Excess (deficiency) of receipts over disbursements	(11,367)	(20)	(1,000)	(9,475)	(47,318)	(6,692)
Cash and investments - ending	\$ 76,387	\$ 9,255	\$ 4,933	\$ 69,284	\$ -	\$ 152,153

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Auditor FSA/HSA	Sup Alternative Dispute Res	Pretrial Diversions	Animal Shelter	Task Force Indiana DUI	K-9
Cash and investments - beginning	\$ 455,175	\$ 101,743	\$ 459,658	\$ 62,475	\$ 39	\$ 1,893
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	218	-	-	-
Charges for services	-	-	-	4,996	-	-
Fines and forfeits	-	82,634	212,588	-	-	-
Other receipts	372,607	-	50,185	48,196	-	18,844
Total receipts	372,607	82,634	262,991	53,192	-	18,844
Disbursements:						
Personal services	-	-	152,858	-	-	-
Supplies	-	-	14,071	-	-	-
Other services and charges	-	64,754	67,297	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	29,878	-	-	-
Other disbursements	808,405	-	24,127	43,928	-	13,131
Total disbursements	808,405	64,754	288,231	43,928	-	13,131
Excess (deficiency) of receipts over disbursements	(435,798)	17,880	(25,240)	9,264	-	5,713
Cash and investments - ending	\$ 19,377	\$ 119,623	\$ 434,418	\$ 71,739	\$ 39	\$ 7,606

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Forfeiture Disbursement	Clearing To Be Determined	Engineers Copy Fees	Treasurer's Technology	Partnership for Water Quality	Vending Revenue
Cash and investments - beginning	\$ 1,534	\$ -	\$ 11,524	\$ 4,682	\$ 39,535	\$ 7,175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,746	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,029	490	1,000	20,000	-
Total receipts	-	22,775	490	1,000	20,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,321	22,775	-	-	2,852	45
Total disbursements	1,321	22,775	-	-	2,852	45
Excess (deficiency) of receipts over disbursements	(1,321)	-	490	1,000	17,148	(45)
Cash and investments - ending	\$ 213	\$ -	\$ 12,014	\$ 5,682	\$ 56,683	\$ 7,130

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Economic Dev Service	Comm Corrections Proj Income	Sheriff's Photo Fund	Planning Comm Advertising Fees	Subdivision Inspection	Building Inspection Fees
Cash and investments - beginning	\$ 7,500	\$ 121,753	\$ 1,977	\$ 24,029	\$ 168,991	\$ 241,971
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	5,320	49,451	1,659
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	37,600	-	539	-	-	-
Fines and forfeits	-	334,634	-	-	-	-
Other receipts	-	554	-	-	-	-
Total receipts	37,600	335,188	539	5,320	49,451	1,659
Disbursements:						
Personal services	-	186,924	-	-	-	-
Supplies	-	105,206	-	-	-	-
Other services and charges	-	7,876	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,700	15,753	-	2,962	42,072	-
Total disbursements	18,700	315,759	-	2,962	42,072	-
Excess (deficiency) of receipts over disbursements	18,900	19,429	539	2,358	7,379	1,659
Cash and investments - ending	\$ 26,400	\$ 141,182	\$ 2,516	\$ 26,387	\$ 176,370	\$ 243,630

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Bond Forfeitures	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion	Home Detention Fees	Law Enforcement	County Copy Paper
Cash and investments - beginning	\$ 37,231	\$ -	\$ 36,269	\$ 190,240	\$ 27,186	\$ 9,252
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	38,167	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	492,315	-	317,551	49,872	-
Total receipts	-	492,315	-	317,551	88,039	-
Disbursements:						
Personal services	-	-	-	188,617	60,992	-
Supplies	-	-	-	5,770	9,548	-
Other services and charges	-	-	16,138	2,868	33,768	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	17,642	-	-
Other disbursements	-	492,315	-	-	-	-
Total disbursements	-	492,315	16,138	214,897	104,308	-
Excess (deficiency) of receipts over disbursements	-	-	(16,138)	102,654	(16,269)	-
Cash and investments - ending	\$ 37,231	\$ -	\$ 20,131	\$ 292,894	\$ 10,917	\$ 9,252

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Prosecutors Special Fees	Project ATTEND	Direct Seller Fees	Regional Sewer Wage & Benefit	SR267 Relinquish	BBP Late Assessment Penalty
Cash and investments - beginning	\$ 1,311	\$ 13,500	\$ -	\$ -	\$ 2,922,842	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	475	-	-	-	-	8,594
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,000	250	37,875	-	-
Total receipts	475	14,000	250	37,875	-	8,594
Disbursements:						
Personal services	-	-	-	37,875	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	430,961	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	106,700	-
Other disbursements	-	13,000	-	-	-	-
Total disbursements	-	13,000	-	37,875	537,661	-
Excess (deficiency) of receipts over disbursements	475	1,000	250	-	(537,661)	8,594
Cash and investments - ending	\$ 1,786	\$ 14,500	\$ 250	\$ -	\$ 2,385,181	\$ 8,594

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	COIT HOMESTEAD	Economic Incentive District	16.575 Victim's Assistance	16.580 Bulletproof Vest Program	16.588 STOP	16.606 SCAAP
Cash and investments - beginning	\$ (48,949)	\$ -	\$ (15,500)	\$ 1,536	\$ (15,921)	\$ 5,494
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	55,154	-	20,888	-
Charges for services	48,949	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	328,119	-	-	5,477	-
Total receipts	48,949	328,119	55,154	-	26,365	-
Disbursements:						
Personal services	-	-	71,579	-	22,217	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	328,119	1,508	1,536	-	-
Total disbursements	-	328,119	73,087	1,536	22,217	-
Excess (deficiency) of receipts over disbursements	48,949	-	(17,933)	(1,536)	4,148	-
Cash and investments - ending	\$ -	\$ -	\$ (33,433)	\$ -	\$ (11,773)	\$ 5,494

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.205 B & O Trail Association	20.509 LINK Hendricks Co	20.601 Op Pullover	97.042 Emerg Mgmt Perf Sub	90.401 Help America Vote Act	93.074 BASE BPRS 131-70
Cash and investments - beginning	\$ -	\$ -	\$ 479	\$ -	\$ 7,815	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	91,379	972,974	-	8,460	-	20,357
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>91,379</u>	<u>972,974</u>	<u>-</u>	<u>8,460</u>	<u>-</u>	<u>20,357</u>
Disbursements:						
Personal services	-	-	-	-	-	17,387
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	91,379	972,974	479	8,460	-	-
Total disbursements	<u>91,379</u>	<u>972,974</u>	<u>479</u>	<u>8,460</u>	<u>-</u>	<u>17,387</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(479)</u>	<u>-</u>	<u>-</u>	<u>2,970</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,815</u>	<u>\$ 2,974</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.074 CRI BPRS 131-71	93.069 BPRS 131-2 & 131-3	93.617 Non-reverting HAVA	Vandalia Pre-Construction	Sheriff's Equitable Sharing	93.268 Immunization R
Cash and investments - beginning	\$ 24,898	\$ 792	\$ 4,540	\$ (480)	\$ 17,210	\$ (45,133)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,752	-	-	3,952	-	122,233
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,189	-
Total receipts	<u>36,752</u>	<u>-</u>	<u>-</u>	<u>3,952</u>	<u>3,189</u>	<u>122,233</u>
Disbursements:						
Personal services	37,323	-	-	-	-	40,447
Supplies	-	-	-	-	-	2,978
Other services and charges	160	-	-	3,760	-	79,360
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,811
Other disbursements	-	50	-	-	10,104	-
Total disbursements	<u>37,483</u>	<u>50</u>	<u>-</u>	<u>3,760</u>	<u>10,104</u>	<u>129,596</u>
Excess (deficiency) of receipts over disbursements	<u>(731)</u>	<u>(50)</u>	<u>-</u>	<u>192</u>	<u>(6,915)</u>	<u>(7,363)</u>
Cash and investments - ending	<u>\$ 24,167</u>	<u>\$ 742</u>	<u>\$ 4,540</u>	<u>\$ (288)</u>	<u>\$ 10,295</u>	<u>\$ (52,496)</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.074 BT Hosp Plan BHP 596-3	93.008 CBA MRC13-1193	93.008 Medical Reserve Corps	Vandalia - Phase 1	93.103 FDA-AFDO	DTF Equitable Sharing
Cash and investments - beginning	\$ 753	\$ 2,797	\$ 6,844	\$ (986)	\$ 2,862	\$ 10,947
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	113,453	12,205	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,419	9,106
Total receipts	-	-	-	113,453	19,624	9,106
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	116,645	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	6,204	-	-
Other disbursements	165	-	208	-	19,413	13,799
Total disbursements	165	-	208	122,849	19,413	13,799
Excess (deficiency) of receipts over disbursements	(165)	-	(208)	(9,396)	211	(4,693)
Cash and investments - ending	\$ 588	\$ 2,797	\$ 6,636	\$ (10,382)	\$ 3,073	\$ 6,254

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.074 Ebola Supplemental	93.558 Healthy Families TANF	93.586 Court Improvement Grant	Baby & Me Tobacco Free	Healthy Families	Soil and Water Grant
Cash and investments - beginning	\$ 29,497	\$ (21,358)	\$ -	\$ (4,776)	\$ 34,624	\$ 1,302
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	129,507	12,500	37,045	-	-
Charges for services	-	-	-	5,165	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,647	-	5,000
Total receipts	-	129,507	12,500	43,857	-	5,000
Disbursements:						
Personal services	9,235	161,733	-	25,171	-	5,000
Supplies	-	-	-	14,917	-	-
Other services and charges	694	-	12,500	4,811	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	34,624	-
Total disbursements	9,929	161,733	12,500	44,899	34,624	5,000
Excess (deficiency) of receipts over disbursements	(9,929)	(32,226)	-	(1,042)	(34,624)	-
Cash and investments - ending	\$ 19,568	\$ (53,584)	\$ -	\$ (5,818)	\$ -	\$ 1,302

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	DARE	Interpreter Grant Supreme Ct.	Problem Solving Court Grant	IN Court Reform Grant -REIMB	Drug Prosecution Fund	JDAI DOC Grant
Cash and investments - beginning	\$ 2,299	\$ 4,907	\$ 1,272	\$ 278	\$ 10,000	\$ 29,051
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,875	-	-	10,000	41,939
Charges for services	-	-	-	-	-	31,971
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,675	-	-	-	-	-
Total receipts	1,675	6,875	-	-	10,000	73,910
Disbursements:						
Personal services	-	-	-	-	-	24,382
Supplies	-	-	-	-	10,000	3,879
Other services and charges	-	7,239	-	-	-	25,878
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,063
Other disbursements	2,299	-	-	278	-	2,276
Total disbursements	2,299	7,239	-	278	10,000	61,478
Excess (deficiency) of receipts over disbursements	(624)	(364)	-	(278)	-	12,432
Cash and investments - ending	\$ 1,675	\$ 4,543	\$ 1,272	\$ -	\$ 10,000	\$ 41,483

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	JDAI Indiana Judicial Center	Healthy Families- Local	Pre-Trial Supervision Grant	Local Road & Bridge Matching	Judicial Leadership Scholarshi	Totals
Cash and investments - beginning	\$ 1,830	\$ 307,677	\$ 83,000	\$ -	\$ -	\$ 114,872,036
Receipts:						
Taxes	-	-	-	-	-	335,083,579
Licenses and permits	-	-	-	-	-	799,289
Intergovernmental receipts	-	18,651	158,000	1,000,000	1,075	36,698,423
Charges for services	-	12,000	-	-	-	11,162,792
Fines and forfeits	-	-	-	-	-	2,118,029
Other receipts	-	54,623	-	-	-	56,560,199
Total receipts	-	85,274	158,000	1,000,000	1,075	442,422,311
Disbursements:						
Personal services	-	7,004	13,465	-	-	50,689,490
Supplies	-	961	-	-	-	2,885,331
Other services and charges	1,810	12,063	-	1,000,000	-	24,890,436
Debt service - principal and interest	-	-	-	-	-	5,236,721
Capital outlay	-	-	1,489	-	-	7,506,533
Other disbursements	-	-	-	-	588	346,360,191
Total disbursements	1,810	20,028	14,954	1,000,000	588	437,568,702
Excess (deficiency) of receipts over disbursements	(1,810)	65,246	143,046	-	487	4,853,609
Cash and investments - ending	\$ 20	\$ 372,923	\$ 226,046	\$ -	\$ 487	\$ 119,725,645

HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,546,140</u>	<u>\$ 3,116,365</u>

HENDRICKS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T (E911)	Communications Center	\$ 219,892	09/27/2013	06/27/2023
Hendricks County Building Facilities Corporation	Fairgrounds	1,447,000	12/31/2005	12/31/2027
De Lage Landen Public Finance	Printers	22,894	12/01/2013	11/01/2018
Hendricks County Redevelopment Authority	Steel Mill TIF	<u>1,110,250</u>	07/05/2004	12/30/2022
Total of annual lease payments		<u>\$ 2,800,036</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	E911 Bond (Phase 1)	\$ 1,045,000	\$ 348,150
General obligation bonds	Series 2016 Work Release Center	3,610,000	149,875
General obligation bonds	Work Release Center 2007 (Partial Refunding)	305,000	318,344
Revenue bonds	Transportation Series 2012	1,570,000	275,969
Revenue bonds	Transportation Series 2017	4,995,000	407,066
Revenue bonds	Westpoint TIF	3,910,000	333,250
Revenue bonds	Heartland Crossing TIF Series 2015	1,785,000	388,376
Revenue bonds	70 West Commerce TIF Series 2013A	1,485,000	105,988
Revenue bonds	70 West Commerce TIF Series 2013B	1,810,000	72,400
Notes and loans payable	E911 (Phase 2)	1,366,944	357,202
Notes and loans payable	Westpoint TIF Bond Anticipation Notes	<u>1,200,000</u>	<u>330,400</u>
Totals		<u>\$ 23,081,944</u>	<u>\$ 3,087,020</u>

HENDRICKS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 2,271,522
Infrastructure	85,149,337
Buildings	34,665,282
Improvements other than buildings	927,075
Machinery, equipment, and vehicles	<u>17,331,641</u>
Total capital assets	<u>\$ 140,344,857</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

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

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. 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.

***Basis for Adverse Opinion on Formula Grants for Rural Areas***

As described in item 2017-002 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Subrecipient Monitoring that are applicable to its Formula Grants for Rural Areas. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

***Adverse Opinion on Formula Grants for Rural Areas***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on Formula Grants for Rural Areas* paragraph, the County did not comply in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Formula Grants for Rural Areas for the year ended December 31, 2017.

***Unmodified Opinion on the Other Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

***Other 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 certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2017-002, that we consider to be a material weakness.

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

October 30, 2018

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, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance 8100 Victims Assistance	Indiana Criminal Justice Institute	16.575	15VA5450	\$ -	\$ 55,154
Violence Against Women Formula Grants 8102 STOP	Indiana Criminal Justice Institute	16.588	Award #6208	-	20,888
Equitable Sharing Program 8127 Sheriff's Equitable Sharing 8144 DTF Equitable Sharing	Direct	16.922	Calendar Year 2017 Calendar Year 2017	- -	10,105 13,799
Total - Equitable Sharing Program				-	23,904
Total - Department of Justice				-	99,946
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction 8105 B&O Trail Association 1135 Cumulative Bridge 1112 EDIT 1135 Cumulative Bridge 8141 Vandalia 8125 Vandalia Preconstruction	Indiana Department of Transportation	20.205	DES# 1173775 & DES# 14296974 DES#1383451 DES# 0600407 DES# 801055 DES# DES# 1382588 DES# 1383375 DES# 0810344	91,379 - - - -	91,379 53,633 357,644 42,960 113,453 3,952
Total - Highway Planning and Construction				91,379	663,021
Total - Highway Planning and Construction Cluster				91,379	663,021
Formula Grants for Rural Areas 8106 LINK	Indiana Department of Transportation	20.509	INDOT #18035430/1803543C	680,410	680,410
Total - Department of Transportation				771,789	1,343,431
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements 8130 Immunization	Indiana State Department of Health	93.268	Contract # 17935	-	122,233
Total - Immunization Cooperative Agreements				-	122,233
TANF Cluster Temporary Assistance for Needy Families 8149 TANF Healthy Families	Indiana Department of Child Services	93.558	EDS#A93-2-13-HF-MO-1080	-	129,507
Total - TANF Cluster				-	129,507
Medical Reserve Corps Small Grant Program 8138 Medical Reserve Corps	Indiana Department of Homeland Security	93.008	6MRCSC061001-03 & 1MRCSG061001	-	207

HENDRICKS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
Public Health Emergency Preparedness 8118 BPRS	Indiana Department of Health	93.069	EDS#A70-9-053697	-	50
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
8134 BHP 596-3			Contract #13781	-	166
8115 BT Prep Base			Contract #20357	-	17,387
8148 Ebola Supplemental			Contract #13781	-	9,929
8116 CRI BPRS			Contract #20357	-	37,482
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	64,964
Food and Drug Administration Research 8142 93.103 FDA-AFDO	Indiana Department of Health	93.103	R-T-1611-03994	-	12,205
Child Support Enforcement	Indiana Department of Child Services	93.563			
8895 Title IVD Incentive (General)			2016/2017	-	37,086
1217 Indirect/Direct Reimbursement			2016/2017	-	50
8897 Pros IVD Incent > '99			2016/2017	-	88,836
8899 Clerk IVD Incent > '99			2016/2017	-	34,302
1001 indirect/Direct Reimbursement			2016/2017	-	399,396
1119 Indirect/Direct Reimbursement			2016/2017	-	2,650
Total - Child Support Enforcement				-	562,320
State Court Improvement Program 8151 Court Improvement Grant	Indiana Supreme Court	93.586	CIP-Hendricks-2016B	-	12,500
Maternal and Child Health Services Block Grant to the States 9102 Baby & Me Tobacco Free	Indiana Department of Health	93.994	Contract 14454	-	37,045
Total - Department of Health and Human Services				-	941,031
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
1001 EMPG Reimbursement			2016 Paid in 2017	-	29,851
8112 EMA Performance			Contract #18182	-	8,460
Total - Emergency Management Performance Grants				-	38,311
Total - Department of Homeland Security				-	38,311
Total federal awards expended				\$ 771,789	\$ 2,422,719

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, 2017. 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 weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are 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	Unqualified Adverse

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**

**FINDING 2017-001**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were deficiencies in the internal control system of the County related to financial transactions and reporting. The County had not implemented adequate segregation of duties, as it had not separated incompatible activities related to cash and investments, receipts, disbursements, and financial reporting.

*Cash and Investments - Treasurer and Clerk of the Circuit Court*

One individual prepared the bank reconciliations without a documented oversight or review process.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Receipts and Disbursements Including Federal Transactions*

On a monthly basis, the departments were emailed reports that detailed receipts and disbursements for the month. Departments were expected to review the amounts receipted to and disbursed from their funds, including federal transactions, to ensure that the amounts were posted to the correct fund. The County did not have documentation to support the departments' review of these transactions.

*Disbursements - Clerk of the Circuit Court*

One individual printed the checks, reviewed the checks for errors, and mailed the checks. This individual also had the ability to make adjustments in the financial accounting system without oversight or review.

*Reporting - Clerk of the Circuit Court*

One individual prepared the Supplemental County Annual Report for the Clerk of the Circuit Court's office, which was the basis for the amounts reported in the financial statement for that office. A proper system of oversight and review was not established.

*Context*

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management of the County had not established a proper system of internal controls that segregated key functions.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County's management establish a system of internal controls to ensure that cash and investments, receipts, and disbursements, including federal transactions, are properly recorded and reported.

*Views of Responsible Officials*

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

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

**FINDING 2017-002**

Subject: Formula Grants for Rural Areas - Subrecipient Monitoring  
Federal Agency: Department of Transportation  
Federal Program: Formula Grants for Rural Areas  
CFDA Number: 20.509  
Federal Award Number and Year (or Other Identifying Number): INDOT #18035430/1803543C  
Pass-Through Entity: Indiana Department of Transportation  
Compliance Requirement: Subrecipient Monitoring  
Audit Findings: Material Weakness, Modified Opinion

*Condition*

An effective internal control system was not in place at the County related to the grant agreement and the Subrecipient Monitoring compliance requirement.

The County passed the federal financial assistance received on to a subrecipient who purchased equipment and provided transit services. The County had not developed or implemented an internal control system to ensure compliance with subrecipient monitoring requirements.

The County did not comply with the subrecipient monitoring requirement that it clearly identify the subaward and all federal requirements of the award to the subrecipient. The subrecipient grant agreement did not provide information related to the grant and the applicable compliance requirements to the sub-grantee.

The County also did not comply with the requirement to ensure that its subrecipients complied with all federal requirements of the program. The County required the subrecipient to submit claims for reimbursement of costs incurred and paid by the subrecipient; however, only one of the five claims for reimbursement had supporting documentation attached. Vendor invoices, canceled checks, financial reports, audit reports, receipts, and management representations were not required by or provided to the County by the subrecipient. Because the County did not ensure that the subrecipient complied with the applicable federal requirements, \$566,410 of the amount passed through was considered questioned costs.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

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 200.328(a) states:

*"Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. See also § 200.331 Requirements for pass-through entities."

2 CFR 200.331 states in part:

"All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward . . . Required information includes: . . .

(2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award; . . .

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. . . ."

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

The County's management had not developed a system of internal controls that would have ensured compliance with the subrecipient monitoring requirements.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the subrecipient monitoring requirements could have resulted in the loss of federal funds to the County.

*Questioned Costs*

Questioned costs of \$566,410 were identified, as detailed in the *Condition*.

*Recommendation*

We recommended that the County's management establish an effective control system to ensure compliance and comply with the grant agreement and the Subrecipient Monitoring compliance requirement.

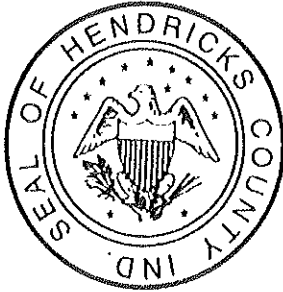
*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED DOCUMENTS

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

October 2, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**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**

**Status of Audit Finding:**

Hendricks County's Exit Conference was held on November 28, 2017. I prepared a corrective action plan and submitted it on November 15, 2017 to be filed with the audit report. Because of the report being released late in the year, we were unable to complete the corrective action plan in the 2017 audit year. The corrective action plan called for Hendricks County to search the EPLS/SAM System for Award Management which was completed on June 11, 2018. The audit findings were fully corrected.

*Nancy L. Marsh*

\_\_\_\_\_  
Nancy L. Marsh

\_\_\_\_\_  
Hendricks County Auditor

\_\_\_\_\_  
October 2, 2018



## *Hendricks County Auditor*

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

October 26, 2019

### CORRECTIVE ACTION PLAN

#### FINDING - 2017-001

Contact Person Responsible for Corrective Action: Nancy L. Marsh, Auditor  
Contact Phone Number: 317-745-9315

I accept but do not agree with the Field Examiner's Finding 2017-001. There is no method, prescribed by the State Board of Accounts, to document a department has reviewed its reports presented by the Hendricks County Auditor. I will have the Commissioner's adopt an amendment to our current Internal Control policy of emailing monthly detailed receipts and disbursements reports to each department will require a "Read" receipt from each recipient acknowledging they have read and reviewed the report.

Additionally, Hendricks County will reach out to our software vendor to request an enhancement to the financial system where an electronic check mark confirmation can be made available for departments create documentation that they have reviewed their financial reports for errors and omissions.

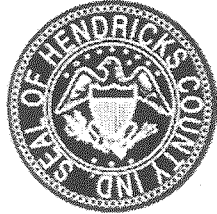
Anticipated completion date: December 15, 2018.

Respectfully,

Nancy L. Marsh, Hendricks County Auditor

# Clerk of the Circuit and Superior Courts

## Hendricks County Courthouse



### CORRECTIVE ACTION PLAN

#### ***FINDING 2017-001***

Contact Person Responsible for Corrective Action: Debbie (DJ) Hoskins, Clerk of Courts

Contact Phone Number: (317) 745-9388

#### Description of Corrective Action Plan:


October 15, 2018, Hendricks County Clerk's Office was undergoing its 2017 Audit, and received recommendations regarding Internal Controls Policy and Procedure.

On October 15, 2018, Hendricks County Clerk's Office did make corrections to their Internal Controls Policy and Procedure.

Therefore, Corrective Action Plan was completed on October 15, 2018.

Anticipated Completion Date: Completed on October 15, 2018

October 26, 2018

  
Debbie (DJ) Hoskins  
Clerk of Courts

# Hendricks County Treasurer

Shawn M Shelley  
355 South Washington Street #215  
Danville, IN 46122-1759  
317-745-9220  
(Fax) 317-745-9325

## CORRECTIVE ACTION PLAN

### **FINDING 2017-001**

Shawn Shelley, Hendricks County Treasurer  
Contact Number: (317)745-9324

### **Views of Responsible Official:**

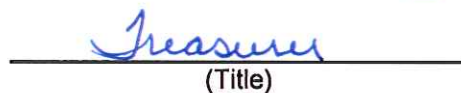
I, Shawn Shelley, accept the finding found by SBOA for the 2017 Audit regarding the bank reconciliations and has implemented the following Corrective Action Plan for 2018.

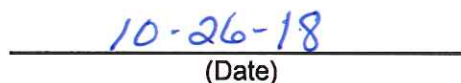
### **Description of Corrective Action Plan:**

The Chief Deputy will daily input the previous days collections. At the end of each month the Treasurer will reconcile the bank statements. The Treasurer and the Chief Deputy will both review all bank statements once reconciled and initial the reconciliation sheet and date.

Anticipated Completion Date: October 26, 2018

  
(Signature)

  
(Title)

  
(Date)



## *Hendricks County Auditor*

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

October 26, 2018

### **CORRECTIVE ACTION PLAN**

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

Finding 2017-002

Subject: Formula Grants for Rural Areas - Subrecipient Monitoring

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year: INDOT#18035430/7803543C

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Modified Opinion

Contact Person Responsible for Corrective Action: Nancy Marsh, Auditor

Contact Phone Number: 317-745-9315

Hendricks County accepts Finding 2017-002 Federal Award Finding and Questioned Costs.

The Corrective Action Plan put in place by Hendricks County will better monitor the public transportation grant from the U.S. Department of Transportation passed through to the Sycamore Services, Inc. and Senior Services. This grant provides public transportation services in Hendricks County and Morgan County.

1. Sycamore Services has been requested to immediately provide the 2017 and 2018 supporting documentation for funds expended from the above grant. The 2017 questioned costs will be resolved upon receipt from Sycamore Services of the 2017 invoices.
2. A representative from Sycamore Services will make a semi-annual presentation to the Hendricks County Commissioners on the activities associated with accomplishing the public transportation goals established by the grant.

3. Sycamore Services will provide to the Hendricks County Auditor complete supporting documentation of the claim vouchers, their quarterly reports and any other information as it is submitted to the Indiana Department of Transportation for payment of LINK grant funds. The Auditor will provide the documentation to the Hendricks County Commissioners for approval and signature. Before disbursement of the LINK grant funds to Sycamore Services, the Auditor will review the provided documentation to determine that the funds have been used for the purposes intended.
4. Sycamore Services will provide the Hendricks County Auditor and the Hendricks County Commissioners copies of their annual audit. The Hendricks County Auditor and the Hendricks County Commissioners will review each audit and seek corrective action on each finding that involves LINK.
5. Hendricks County will ensure that every subaward is clearly identified that all requirements imposed by the pass-through entity on the subrecipient so that the Federal Award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal Award.
6. Hendricks County will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with the Federal Statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Hendricks County will review financial and programmatic reports required by the pass-through entity and will follow up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal Award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews and other means.

Anticipated Completion Date: December 1, 2018

Respectfully submitted,



Matthew D. Whetstone, President  
Hendricks County Board of Commissioners



Nancy L. Marsh, Hendricks County 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/>.