

**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, 2018 to December 31, 2018



**FILED**  
08/20/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-47
Schedule of Payables and Receivables .....	48
Schedule of Leases and Debt .....	49
Schedule of Capital Assets.....	50
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance .....	52-53
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	56-57
Notes to Schedule of Expenditures of Federal Awards .....	58
Schedule of Findings and Questioned Costs .....	59
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	62-63
Other Reports.....	64

### 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	01-01-17 to 12-31-20
County Sheriff	Brett Clark	01-01-15 to 12-31-22
County Recorder	Theresa D. Lynch	01-01-15 to 12-31-22
President of the Board of County Commissioners	Mathew D. Whetstone Phyllis A. Palmer	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Eric Wathen	01-01-18 to 12-31-19



**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, 2018, 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, 2018.

***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, 2018, 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 July 30, 2019, 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

July 30, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 30, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

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


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

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

July 30, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 7,413,410	\$ 6,779,706	\$ 7,413,410	\$ 6,779,706
Sheriff Inmate Trust	104,826	513,812	539,076	79,562
Jail Commissary	182,480	461,956	427,563	216,873
Clerk Trust	1,609,129	18,566,629	18,018,153	2,157,605
County Home Trust	4,329	-	4,329	-
County General	10,293,598	38,536,384	33,978,921	14,851,061
Accident Report	8,831	10,841	10,058	9,614
Bid Deposits and Bonds Holding	57,802	18,944	9,500	67,246
Campaign Finance Enforcement	300	125	-	425
Edit Project Fund	15,257,475	7,144,595	4,209,135	18,192,935
Child Advocacy	325	1,170	-	1,495
City and Town Court Costs	21,541	22,689	32,458	11,772
Clerk's Records Perpetuation	116,977	58,306	9,676	165,607
Community Corrections Grant	83,157	987,722	864,497	206,382
Community Transitions Program	13,397	5,300	3,049	15,648
Assessor's Disclosure Fees	80,106	27,395	22,394	85,107
Cumulative Bridge	14,702,267	3,022,793	4,322,062	13,402,998
Cumulative Capital Development	3,277,300	2,837,776	2,536,177	3,578,899
Drug Free Community	102,140	103,435	71,107	134,468
GIS Database Fees	3,569	840	-	4,409
Emergency Planning Com	26,434	9,915	8,800	27,549
Firearms Training	99,001	40,040	77,344	61,697
Food & Beverage (County)	5,920,685	2,640,888	1,351,809	7,209,764
General Drain Improvement	761,054	2,634,846	1,407,608	1,988,292
Health	783,088	1,619,321	1,341,714	1,060,695
Identification Security Cty	258,487	28,989	55,188	232,288
Local Health Maintenance	313,976	72,672	83,365	303,283
Local Road and Street	1,302,521	1,862,289	1,478,451	1,686,359
Major Bridge	1,964,600	1,046,183	-	3,010,783
Medical Care for Inmates	59,366	13,131	69,939	2,558
Misdemeanant	98,155	55,403	90,290	63,268
Motor Vehicle Highway	4,269,626	6,275,719	7,624,555	2,920,790
Omitted Property Audits	4,591	444,399	392,800	56,190
Park Nonreverting Capital	717,985	117,510	-	835,495
Park Nonreverting Operating	41,848	8,649	199	50,298
Auditors Plat Book Fund	183,103	42,915	31,719	194,299
Rainy Day	10,407,154	-	-	10,407,154
Reassessment 2015	349,858	655,584	481,253	524,189
Recorder's Records Perpetuation	1,020,544	500,569	472,714	1,048,399
Sex & Violent Offender Admin	8,512	9,729	3,032	15,209
Sheriff's Pension Trust	27,992	188,700	178,828	37,864
Supplement Public Defend Fee	112,262	87,737	94,346	105,653
Surplus Property Tax	739,266	635,247	434,478	940,035
Surveyor's Cornerstone Perpetuation	138,747	144,417	166,393	116,771
Tax Sale Redemption	-	134,060	129,253	4,807
Tax Sale Surplus	1,332,691	2,099,737	1,740,391	1,692,037
Local Health Dept Trust	123,958	56,660	54,540	126,078
Unsafe Building	40,422	754	38,300	2,876
Victim Impact Program	510	120	-	630
Guardian Ad-Litem User Fee	7,859	-	-	7,859
CASA	49,557	66,409	78,025	37,941
Auditor Ineligible Deduction	-	2,777	-	2,777
Elected Official Training	90,909	29,015	3,683	116,241
Offender Transportation City	9,538	1,217	-	10,755
Statewide 911	3,427,647	2,184,486	219,892	5,392,241
LOIT Special Distribution	5,982,212	-	-	5,982,212
Adult Probation Administrative	245,075	312,052	240,316	316,811
Juvenile Probation Fees	22,039	33,920	18,596	37,363
Supplemental Adult Probation	2,813	3,438	753	5,498
Drain Maintenance	5,312,590	846,857	2,358,767	3,800,680
Drug Task Force	120,400	16,480	73,071	63,809

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Child Health & Other Services	82,088	112,046	81,894	112,240
Donations	18,050	-	58	17,992
TIF Debt Service	5,094,982	4,919,116	4,089,642	5,924,456
Debt Service	3,231,621	3,903,323	3,444,956	3,689,988
Self-Insurance	2,962,108	6,750,242	7,248,025	2,464,325
Capital Projects	2,370,328	1,445,328	1,627,877	2,187,779
Payroll Clearing	-	15,069,624	15,069,624	-
Payroll Withholding - Donation	2	572	440	134
Payroll Withholding - Insurance	24,844	244,311	239,987	29,168
Payroll Withholding - Other	-	646,121	646,121	-
HSA Employee Contributions	-	353,183	353,183	-
Payroll-Child Support	-	68,546	68,546	-
Deferred Compensation	-	345,161	345,161	-
Federal Income Tax Withholding	-	1,951,231	1,951,231	-
FICA & Medicare Withholding	27	1,595,745	1,595,772	-
Flexible Spending Account	-	20,133	20,133	-
Income Tax Withholding County	-	331,908	331,908	-
Property Tax Payroll Deduction	-	11,970	11,970	-
State Income Tax Withholding	-	672,639	672,639	-
Payroll Withholding - Union Dues	1,127	8,592	7,097	2,622
Garnishment	-	19,576	19,576	-
SETTLEMENT	-	237,391,990	237,391,990	-
Wheel & Sur Tax	29,724	4,454,721	4,480,114	4,331
Commercial Vehicle Excise Tax	-	714,822	714,822	-
Weed Lien Collections	-	12,545	12,545	-
Sewage Charge Collections	-	558,348	558,348	-
Financial Institution Tax	-	211,964	211,964	-
LIT Property Tax Relief	73,852	7,276,498	6,787,947	562,403
Fines & Forfeitures	5,068	35,584	35,428	5,224
Infraction Judgements	8,605	143,809	143,020	9,394
Overweight Vehicle Fines	700	568	1,268	-
Special Death Benefits Fee	720	9,665	9,715	670
State Disclosure Fees	2,340	27,175	27,480	2,035
Coroner's Training & Cont Edu	1,268	18,231	17,737	1,762
Interstate Compact Fee - State	-	6,650	6,092	558
Mortgage Fee Fund	1,705	18,908	19,160	1,453
State - Sex & Violent Offender	67	1,081	1,097	51
Child Restraint Violations	-	425	350	75
Educational License Plate	375	3,150	3,131	394
Riverboat Gaming Funds	-	861,622	861,622	-
Convention and Tourism	215,511	2,564,613	2,601,952	178,172
LIT Certified Shares	-	49,746,831	49,746,831	-
LIT Public Safety	859,812	4,649,352	3,945,172	1,563,992
LIT Economic Development	-	11,562,288	11,562,288	-
City/Town Ordinance Violation Fines	76,387	289	5,588	71,088
93.563 Prosecutor PCA	9,255	2,831	1,679	10,407
93.563 ARRA Clerk IVD Incent	4,933	-	4,933	-
93.563 Title IV-D Incentive	69,284	29,068	43,526	54,826
93.563 Pros IVD Incent >'99	-	43,738	29,421	14,317
93.563 Clerk IVD Incent >'99	152,153	33,319	5,234	180,238
Auditor FSA/HSA	19,377	1,417,887	871,180	566,084
Sup Alternative Dispute Res	119,623	69,905	69,200	120,328
County User Fee	434,418	349,811	274,508	509,721
Animal Shelter	71,739	62,076	55,826	77,989
Task Force Indiana DUI	39	-	39	-
K-9	7,606	23,244	24,792	6,058
Forfeiture Disbursement	213	-	-	213
Clearing To Be Determined	-	29,479	29,479	-
Engineers Copy Fees	12,014	726	-	12,740
Treasurer's Technology	5,682	1,000	-	6,682
Partnership for Water Quality	56,683	20,000	7,978	68,705
Vending Revenue	7,130	-	-	7,130

HENDRICKS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Economic Dev Service	26,400	20,200	39,600	7,000
Comm Corrections Proj Income	141,182	356,073	457,644	39,611
Sheriff's Photo Fund	2,516	560	771	2,305
Planning Comm Advertising Fees	26,387	2,235	2,235	26,387
Subdivision Inspection	176,370	33,330	14,911	194,789
Building Inspection Fees	243,630	2,568	-	246,198
Bond Forfeitures	37,231	-	150	37,081
Innkeepers Tax County's 1.5%	-	486,388	486,388	-
TIR Hend Co Redev Portion	20,131	-	16,785	3,346
Home Detention Fees	292,894	281,062	252,533	321,423
Law Enforcement	10,917	61,929	57,557	15,289
County Copy Paper	9,252	-	-	9,252
Prosecutors Special Fees	1,786	300	-	2,086
Project ATTEND	14,500	11,500	18,700	7,300
Direct Seller Fees	250	-	-	250
Regional Sewer Wage & Benefit	-	39,012	39,012	-
SR267 Relinquish	2,385,181	-	220,000	2,165,181
Stormwater Collections	-	12,222	12,222	-
BBP Late Assessment Penalty	8,594	9,971	-	18,565
Economic Incentive District	-	422,317	422,317	-
16.575 Victim's Assistance	(33,433)	94,546	77,297	(16,184)
16.588 STOP	(11,773)	24,452	23,546	(10,867)
16.606 SCAAP	5,494	-	3,676	1,818
20.509 LINK Hendricks Co	-	945,112	945,112	-
21.016 Equitable Sharing	-	8,247	-	8,247
90.401 Help America Vote Act	7,815	-	-	7,815
93.074 BASE BPRS 131-70	2,974	23,936	34,654	(7,744)
93.074 CRI BPRS 131-71	24,167	37,153	31,198	30,122
93.069 BPRS 131-2 & 131-3	742	-	736	6
93.617 Non-reverting HAVA	4,540	-	-	4,540
Vandalia Pre-Construction	(288)	4,091	10,667	(6,864)
Sheriff's Equitable Sharing	10,295	9,432	9,567	10,160
93.268 Immunization R	(52,496)	101,469	57,143	(8,170)
93.074 BT Hosp Plan BHP 596-3	588	-	588	-
93.008 CBA MRC13-1193	2,797	2,500	2,447	2,850
93.008 Medical Reserve Corps	6,636	-	888	5,748
Vandalia - Phase 1	(10,382)	59,020	58,805	(10,167)
93.103 FDA-AFDO	3,073	1,432	1,432	3,073
DTF Equitable Sharing	6,254	-	5,716	538
93.074 Ebola Supplemental	19,568	-	-	19,568
93.558 Healthy Families TANF	(53,584)	301,231	232,324	15,323
93.586 Court Improvement Grant	-	9,650	9,750	(100)
16.540 Juvenile Justice	-	-	17,500	(17,500)
Baby & Me Tobacco Free	(5,818)	45,327	45,881	(6,372)
Soil and Water Grant	1,302	5,000	5,000	1,302
DARE	1,675	1,715	2,822	568
Interpreter Grant Supreme Ct.	4,543	2,202	6,543	202
Problem Solving Court Grant	1,272	-	-	1,272
IN Court Reform Grant -REIMB	-	1,190	1,190	-
Drug Prosecution Fund	10,000	-	10,000	-
JDAI DOC Grant	41,483	92,465	70,862	63,086
JDAI Indiana Judicial Center	20	-	-	20
Healthy Families- Local	372,923	41,399	181,574	232,748
Pre-Trial Supervision Grant	226,046	-	69,635	156,411
Local Road & Bridge Matching	-	1,340,000	1,340,000	-
Judicial Leadership Scholarship	487	-	-	487
ICLEO Gateway to Diversity	-	6,000	6,000	-
Totals	<u>\$ 119,725,635</u>	<u>\$ 469,744,068</u>	<u>\$ 456,964,651</u>	<u>\$ 132,505,052</u>

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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, 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, park rental fees, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

*E. Disbursements*

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

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

HENDRICKS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being designated for reimbursable grants for which reimbursement was not received by December 31, 2018.

**Note 8. Holding Corporations**

The County has entered into capital leases with the Hendricks County Redevelopment Authority and the Hendricks County Building Facilities Corporation (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 2018 were as follows:

Hendricks County Redevelopment Authority (Steel Mill) for \$1,115,000

Hendricks County Building Facilities Corporation (Fairgrounds) for \$1,447,000

Hendricks County Building Facilities Corporation (Conference Center Lease) for \$428,560\*\*

\*\*Lease payments for the Conference Center/Tourism lease are paid by the Hendricks County Tourism Commission.

**Note 9. 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, 2018

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	County Home Trust	County General
Cash and investments - beginning	\$ 7,413,410	\$ 104,826	\$ 182,480	\$ 1,609,129	\$ 4,329	\$ 10,293,598
Receipts:						
Taxes	1,623,078	-	-	-	-	29,124,813
Licenses and permits	-	-	-	-	-	720,616
Intergovernmental receipts	5,156,628	-	-	-	-	2,460,815
Charges for services	-	513,812	461,956	-	-	2,966,333
Fines and forfeits	-	-	-	-	-	423,867
Other receipts	-	-	-	18,566,629	-	2,839,940
Total receipts	6,779,706	513,812	461,956	18,566,629	-	38,536,384
Disbursements:						
Personal services	-	-	-	-	-	24,851,882
Supplies	-	-	427,563	-	-	1,271,552
Other services and charges	-	-	-	-	-	6,806,036
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	147,481
Other disbursements	7,413,410	539,076	-	18,018,153	4,329	901,970
Total disbursements	7,413,410	539,076	427,563	18,018,153	4,329	33,978,921
Excess (deficiency) of receipts over disbursements	(633,704)	(25,264)	34,393	548,476	(4,329)	4,557,463
Cash and investments - ending	\$ 6,779,706	\$ 79,562	\$ 216,873	\$ 2,157,605	\$ -	\$ 14,851,061

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Accident Report	Bid Deposits and Bonds Holding	Campaign Finance Enforcement	Edit Project Fund	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 8,831	\$ 57,802	\$ 300	\$ 15,257,475	\$ 325	\$ 21,541
Receipts:						
Taxes	-	-	-	4,679,455	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	125,376	-	-
Charges for services	10,841	-	-	-	1,170	-
Fines and forfeits	-	-	-	-	-	22,689
Other receipts	-	18,944	125	2,339,764	-	-
Total receipts	10,841	18,944	125	7,144,595	1,170	22,689
Disbursements:						
Personal services	-	-	-	819,628	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,920,226	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	469,281	-	-
Other disbursements	10,058	9,500	-	-	-	32,458
Total disbursements	10,058	9,500	-	4,209,135	-	32,458
Excess (deficiency) of receipts over disbursements	783	9,444	125	2,935,460	1,170	(9,769)
Cash and investments - ending	\$ 9,614	\$ 67,246	\$ 425	\$ 18,192,935	\$ 1,495	\$ 11,772

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	Community Corrections Grant	Community Transitions Program	Assessor's Disclosure Fees	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 116,977	\$ 83,157	\$ 13,397	\$ 80,106	\$ 14,702,267	\$ 3,277,300	\$ 102,140
Receipts:							
Taxes	-	-	-	-	2,479,662	2,565,167	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	398,125	265,934	-
Charges for services	171	985,702	5,300	27,395	16,140	-	-
Fines and forfeits	58,135	-	-	-	-	-	103,435
Other receipts	-	2,020	-	-	128,866	6,675	-
Total receipts	58,306	987,722	5,300	27,395	3,022,793	2,837,776	103,435
Disbursements:							
Personal services	-	764,439	-	22,394	651,885	-	16,200
Supplies	520	54,188	-	-	61,908	-	-
Other services and charges	9,156	23,945	-	-	3,608,269	871,643	54,907
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	15,903	-	-	-	1,664,534	-
Other disbursements	-	6,022	3,049	-	-	-	-
Total disbursements	9,676	864,497	3,049	22,394	4,322,062	2,536,177	71,107
Excess (deficiency) of receipts over disbursements	48,630	123,225	2,251	5,001	(1,299,269)	301,599	32,328
Cash and investments - ending	\$ 165,607	\$ 206,382	\$ 15,648	\$ 85,107	\$ 13,402,998	\$ 3,578,899	\$ 134,468

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GIS Database Fees	Emergency Planning Com	Firearms Training	Food & Beverage (County)	General Drain Improvement	Health	Identification Security Cty
Cash and investments - beginning	\$ 3,569	\$ 26,434	\$ 99,001	\$ 5,920,685	\$ 761,054	\$ 783,088	\$ 258,487
Receipts:							
Taxes	-	-	-	2,633,377	532,517	1,079,084	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	55,103	111,804	-
Charges for services	-	-	40,040	-	162,139	410,326	28,989
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	840	9,915	-	7,511	1,885,087	18,107	-
Total receipts	840	9,915	40,040	2,640,888	2,634,846	1,619,321	28,989
Disbursements:							
Personal services	-	-	-	354,000	-	1,276,857	-
Supplies	-	-	-	-	-	14,513	-
Other services and charges	-	8,800	-	395,000	269,437	50,344	55,188
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	602,809	-	-	-
Other disbursements	-	-	77,344	-	1,138,171	-	-
Total disbursements	-	8,800	77,344	1,351,809	1,407,608	1,341,714	55,188
Excess (deficiency) of receipts over disbursements	840	1,115	(37,304)	1,289,079	1,227,238	277,607	(26,199)
Cash and investments - ending	\$ 4,409	\$ 27,549	\$ 61,697	\$ 7,209,764	\$ 1,988,292	\$ 1,060,695	\$ 232,288

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	Major Bridge	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits
Cash and investments - beginning	\$ 313,976	\$ 1,302,521	\$ 1,964,600	\$ 59,366	\$ 98,155	\$ 4,269,626	\$ 4,591
Receipts:							
Taxes	-	-	947,955	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	72,672	1,804,508	98,228	-	55,403	5,887,903	-
Charges for services	-	-	-	13,131	-	-	444,399
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	57,781	-	-	-	387,816	-
Total receipts	<u>72,672</u>	<u>1,862,289</u>	<u>1,046,183</u>	<u>13,131</u>	<u>55,403</u>	<u>6,275,719</u>	<u>444,399</u>
Disbursements:							
Personal services	76,097	-	-	-	-	2,371,187	-
Supplies	5,000	797,046	-	-	-	680,115	-
Other services and charges	2,268	152,787	-	-	-	4,569,637	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	528,618	-	-	-	3,616	-
Other disbursements	-	-	-	69,939	90,290	-	392,800
Total disbursements	<u>83,365</u>	<u>1,478,451</u>	<u>-</u>	<u>69,939</u>	<u>90,290</u>	<u>7,624,555</u>	<u>392,800</u>
Excess (deficiency) of receipts over disbursements	<u>(10,693)</u>	<u>383,838</u>	<u>1,046,183</u>	<u>(56,808)</u>	<u>(34,887)</u>	<u>(1,348,836)</u>	<u>51,599</u>
Cash and investments - ending	<u>\$ 303,283</u>	<u>\$ 1,686,359</u>	<u>\$ 3,010,783</u>	<u>\$ 2,558</u>	<u>\$ 63,268</u>	<u>\$ 2,920,790</u>	<u>\$ 56,190</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Park Nonreverting Capital	Park Nonreverting Operating	Auditors Plat Book Fund	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 717,985	\$ 41,848	\$ 183,103	\$ 10,407,154	\$ 349,858	\$ 1,020,544	\$ 8,512
Receipts:							
Taxes	-	-	-	-	594,092	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	61,492	-	-
Charges for services	111,330	8,647	42,700	-	-	500,569	9,729
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,180	2	215	-	-	-	-
Total receipts	117,510	8,649	42,915	-	655,584	500,569	9,729
Disbursements:							
Personal services	-	-	17,190	-	227,015	467,662	-
Supplies	-	-	350	-	-	-	454
Other services and charges	-	-	14,179	-	250,005	-	2,578
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,233	-	-
Other disbursements	-	199	-	-	-	5,052	-
Total disbursements	-	199	31,719	-	481,253	472,714	3,032
Excess (deficiency) of receipts over disbursements	117,510	8,450	11,196	-	174,331	27,855	6,697
Cash and investments - ending	\$ 835,495	\$ 50,298	\$ 194,299	\$ 10,407,154	\$ 524,189	\$ 1,048,399	\$ 15,209

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff's Pension Trust	Supplement Public Defend Fee	Surplus Property Tax	Surveyor's Cornerstone Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust
Cash and investments - beginning	\$ 27,992	\$ 112,262	\$ 739,266	\$ 138,747	\$ -	\$ 1,332,691	\$ 123,958
Receipts:							
Taxes	-	-	633,208	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	56,660
Charges for services	31,924	-	-	144,216	-	-	-
Fines and forfeits	156,776	87,737	-	-	-	-	-
Other receipts	-	-	2,039	201	134,060	2,099,737	-
Total receipts	188,700	87,737	635,247	144,417	134,060	2,099,737	56,660
Disbursements:							
Personal services	-	-	-	8,800	-	222,484	53,865
Supplies	-	-	-	6,479	-	-	275
Other services and charges	-	94,346	-	92,916	-	-	400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	58,198	-	-	-
Other disbursements	178,828	-	434,478	-	129,253	1,517,907	-
Total disbursements	178,828	94,346	434,478	166,393	129,253	1,740,391	54,540
Excess (deficiency) of receipts over disbursements	9,872	(6,609)	200,769	(21,976)	4,807	359,346	2,120
Cash and investments - ending	\$ 37,864	\$ 105,653	\$ 940,035	\$ 116,771	\$ 4,807	\$ 1,692,037	\$ 126,078

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Unsafe Building	Victim Impact Program	Guardian Ad-Litem User Fee	CASA	Auditor Ineligible Deduction	Elected Official Training	Offender Transportation City
Cash and investments - beginning	\$ 40,422	\$ 510	\$ 7,859	\$ 49,557	\$ -	\$ 90,909	\$ 9,538
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	754	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,409	-	-	-
Charges for services	-	-	-	35,000	-	29,015	-
Fines and forfeits	-	120	-	-	-	-	1,217
Other receipts	-	-	-	-	2,777	-	-
Total receipts	754	120	-	66,409	2,777	29,015	1,217
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,904	-	-	-
Other services and charges	-	-	-	75,105	-	3,683	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,016	-	-	-
Other disbursements	38,300	-	-	-	-	-	-
Total disbursements	38,300	-	-	78,025	-	3,683	-
Excess (deficiency) of receipts over disbursements	(37,546)	120	-	(11,616)	2,777	25,332	1,217
Cash and investments - ending	\$ 2,876	\$ 630	\$ 7,859	\$ 37,941	\$ 2,777	\$ 116,241	\$ 10,755

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Fees	Supplemental Adult Probation	Drain Maintenance
Cash and investments - beginning	\$ 3,427,647	\$ 5,982,212	\$ 245,075	\$ 22,039	\$ 2,813	\$ 5,312,590
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,184,486	-	-	-	-	780,048
Fines and forfeits	-	-	309,003	33,920	3,438	-
Other receipts	-	-	3,049	-	-	66,809
Total receipts	2,184,486	-	312,052	33,920	3,438	846,857
Disbursements:						
Personal services	-	-	156,295	12,341	-	-
Supplies	-	-	9,828	-	-	-
Other services and charges	219,892	-	41,325	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	32,868	6,255	-	-
Other disbursements	-	-	-	-	753	2,358,767
Total disbursements	219,892	-	240,316	18,596	753	2,358,767
Excess (deficiency) of receipts over disbursements	1,964,594	-	71,736	15,324	2,685	(1,511,910)
Cash and investments - ending	\$ 5,392,241	\$ 5,982,212	\$ 316,811	\$ 37,363	\$ 5,498	\$ 3,800,680

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug Task Force	Child Health & Other Services	Donations	TIF Debt Service	Debt Service	Self-Insurance
Cash and investments - beginning	\$ 120,400	\$ 82,088	\$ 18,050	\$ 5,094,982	\$ 3,231,621	\$ 2,962,108
Receipts:						
Taxes	-	-	-	4,919,116	3,647,385	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	232,393	-
Charges for services	-	107,332	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,480	4,714	-	-	23,545	6,750,242
Total receipts	16,480	112,046	-	4,919,116	3,903,323	6,750,242
Disbursements:						
Personal services	55,186	-	-	-	-	590,000
Supplies	-	-	-	-	-	-
Other services and charges	17,885	-	-	-	2,050	-
Debt service - principal and interest	-	-	-	1,658,276	3,303,566	-
Capital outlay	-	-	-	-	119,280	-
Other disbursements	-	81,894	58	2,431,366	20,060	6,658,025
Total disbursements	73,071	81,894	58	4,089,642	3,444,956	7,248,025
Excess (deficiency) of receipts over disbursements	(56,591)	30,152	(58)	829,474	458,367	(497,783)
Cash and investments - ending	\$ 63,809	\$ 112,240	\$ 17,992	\$ 5,924,456	\$ 3,689,988	\$ 2,464,325

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Capital Projects	Payroll Clearing	Payroll Withholding - Donation	Payroll Withholding - Insurance	Payroll Withholding - Other	HSA Employee Contributions
Cash and investments - beginning	\$ 2,370,328	\$ -	\$ 2	\$ 24,844	\$ -	\$ -
Receipts:						
Taxes	1,168,504	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,630	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	243,194	15,069,624	572	244,311	646,121	353,183
Total receipts	<u>1,445,328</u>	<u>15,069,624</u>	<u>572</u>	<u>244,311</u>	<u>646,121</u>	<u>353,183</u>
Disbursements:						
Personal services	129,698	15,069,624	440	239,809	646,121	353,183
Supplies	-	-	-	-	-	-
Other services and charges	1,426,821	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	51,298	-	-	-	-	-
Other disbursements	20,060	-	-	178	-	-
Total disbursements	<u>1,627,877</u>	<u>15,069,624</u>	<u>440</u>	<u>239,987</u>	<u>646,121</u>	<u>353,183</u>
Excess (deficiency) of receipts over disbursements	<u>(182,549)</u>	<u>-</u>	<u>132</u>	<u>4,324</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,187,779</u>	<u>\$ -</u>	<u>\$ 134</u>	<u>\$ 29,168</u>	<u>\$ -</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll-Child Support	Deferred Compensation	Federal Income Tax Withholding	FICA & Medicare Withholding	Flexible Spending Account	Income Tax Withholding County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	68,546	345,161	1,951,231	1,595,745	20,133	331,908
Total receipts	<u>68,546</u>	<u>345,161</u>	<u>1,951,231</u>	<u>1,595,745</u>	<u>20,133</u>	<u>331,908</u>
Disbursements:						
Personal services	68,546	345,161	1,951,231	1,595,745	20,133	331,908
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	27	-	-
Total disbursements	<u>68,546</u>	<u>345,161</u>	<u>1,951,231</u>	<u>1,595,772</u>	<u>20,133</u>	<u>331,908</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(27)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Property Tax Payroll Deduction	State Income Tax Withholding	Payroll Withholding - Union Dues	Garnishment	SETTLEMENT	Wheel & Sur Tax	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ -	\$ -	\$ 1,127	\$ -	\$ -	\$ 29,724	\$ -
Receipts:							
Taxes	-	-	-	-	213,029,349	4,414,600	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	24,362,641	-	714,822
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,970	672,639	8,592	19,576	-	40,121	-
Total receipts	11,970	672,639	8,592	19,576	237,391,990	4,454,721	714,822
Disbursements:							
Personal services	11,970	672,639	7,097	19,576	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	237,391,990	4,480,114	714,822
Total disbursements	11,970	672,639	7,097	19,576	237,391,990	4,480,114	714,822
Excess (deficiency) of receipts over disbursements	-	-	1,495	-	-	(25,393)	-
Cash and investments - ending	\$ -	\$ -	\$ 2,622	\$ -	\$ -	\$ 4,331	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Weed Lien Collections	Sewage Charge Collections	Financial Institution Tax	LIT Property Tax Relief	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 73,852	\$ 5,068	\$ 8,605	\$ 700
Receipts:							
Taxes	-	-	-	7,276,498	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	211,964	-	-	1,789	-
Charges for services	12,545	534,090	-	-	-	-	-
Fines and forfeits	-	-	-	-	35,584	142,020	568
Other receipts	-	24,258	-	-	-	-	-
Total receipts	12,545	558,348	211,964	7,276,498	35,584	143,809	568
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,545	558,348	211,964	6,787,947	35,428	143,020	1,268
Total disbursements	12,545	558,348	211,964	6,787,947	35,428	143,020	1,268
Excess (deficiency) of receipts over disbursements	-	-	-	488,551	156	789	(700)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 562,403	\$ 5,224	\$ 9,394	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Special Death Benefits Fee	State Disclosure Fees	Coroner's Training & Cont Edu	Interstate Compact Fee - State	Mortgage Fee Fund	State - Sex & Violent Offender
Cash and investments - beginning	\$ 720	\$ 2,340	\$ 1,268	\$ -	\$ 1,705	\$ 67
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	7,885	27,175	18,231	-	18,908	1,081
Fines and forfeits	1,780	-	-	6,650	-	-
Other receipts	-	-	-	-	-	-
Total receipts	9,665	27,175	18,231	6,650	18,908	1,081
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,715	27,480	17,737	6,092	19,160	1,097
Total disbursements	9,715	27,480	17,737	6,092	19,160	1,097
Excess (deficiency) of receipts over disbursements	(50)	(305)	494	558	(252)	(16)
Cash and investments - ending	\$ 670	\$ 2,035	\$ 1,762	\$ 558	\$ 1,453	\$ 51

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Child Restraint Violations	Educational License Plate	Riverboat Gaming Funds	Convention and Tourism	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 375	\$ -	\$ 215,511	\$ -	\$ 859,812	\$ -
Receipts:							
Taxes	-	-	-	2,564,613	49,746,831	4,649,352	11,562,288
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	94	861,622	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	425	-	-	-	-	-	-
Other receipts	-	3,056	-	-	-	-	-
Total receipts	425	3,150	861,622	2,564,613	49,746,831	4,649,352	11,562,288
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	350	3,131	861,622	2,601,952	49,746,831	3,945,172	11,562,288
Total disbursements	350	3,131	861,622	2,601,952	49,746,831	3,945,172	11,562,288
Excess (deficiency) of receipts over disbursements	75	19	-	(37,339)	-	704,180	-
Cash and investments - ending	\$ 75	\$ 394	\$ -	\$ 178,172	\$ -	\$ 1,563,992	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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	Auditor FSA/HSA
Cash and investments - beginning	\$ 76,387	\$ 9,255	\$ 4,933	\$ 69,284	\$ -	\$ 152,153	\$ 19,377
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,699	-	29,068	43,738	29,068	-
Fines and forfeits	289	-	-	-	-	-	-
Other receipts	-	1,132	-	-	-	4,251	1,417,887
Total receipts	289	2,831	-	29,068	43,738	33,319	1,417,887
Disbursements:							
Personal services	-	-	-	37,526	29,032	2,118	-
Supplies	-	-	-	-	347	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	42	-	-
Other disbursements	5,588	1,679	4,933	6,000	-	3,116	871,180
Total disbursements	5,588	1,679	4,933	43,526	29,421	5,234	871,180
Excess (deficiency) of receipts over disbursements	(5,299)	1,152	(4,933)	(14,458)	14,317	28,085	546,707
Cash and investments - ending	\$ 71,088	\$ 10,407	\$ -	\$ 54,826	\$ 14,317	\$ 180,238	\$ 566,084

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sup Alternative Dispute Res	County User Fee	Animal Shelter	Task Force Indiana DUI	K-9	Forfeiture Disbursement	Clearing To Be Determined
Cash and investments - beginning	\$ 119,623	\$ 434,418	\$ 71,739	\$ 39	\$ 7,606	\$ 213	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	70	4,212	-	-	-	25,710
Fines and forfeits	69,905	213,853	-	-	-	-	-
Other receipts	-	135,888	57,864	-	23,244	-	3,769
Total receipts	69,905	349,811	62,076	-	23,244	-	29,479
Disbursements:							
Personal services	-	98,349	-	-	-	-	-
Supplies	-	13,360	-	-	-	-	-
Other services and charges	69,200	110,591	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	27,757	-	-	-	-	-
Other disbursements	-	24,451	55,826	39	24,792	-	29,479
Total disbursements	69,200	274,508	55,826	39	24,792	-	29,479
Excess (deficiency) of receipts over disbursements	705	75,303	6,250	(39)	(1,548)	-	-
Cash and investments - ending	\$ 120,328	\$ 509,721	\$ 77,989	\$ -	\$ 6,058	\$ 213	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Engineers Copy Fees	Treasurer's Technology	Partnership for Water Quality	Vending Revenue	Economic Dev Service	Comm Corrections Proj Income	Sheriff's Photo Fund
Cash and investments - beginning	\$ 12,014	\$ 5,682	\$ 56,683	\$ 7,130	\$ 26,400	\$ 141,182	\$ 2,516
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,200	-	560
Fines and forfeits	-	-	-	-	-	349,895	-
Other receipts	726	1,000	20,000	-	-	6,178	-
Total receipts	726	1,000	20,000	-	20,200	356,073	560
Disbursements:							
Personal services	-	-	-	-	-	280,238	-
Supplies	-	-	-	-	-	166,868	-
Other services and charges	-	-	-	-	-	8,518	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,978	-	39,600	2,020	771
Total disbursements	-	-	7,978	-	39,600	457,644	771
Excess (deficiency) of receipts over disbursements	726	1,000	12,022	-	(19,400)	(101,571)	(211)
Cash and investments - ending	\$ 12,740	\$ 6,682	\$ 68,705	\$ 7,130	\$ 7,000	\$ 39,611	\$ 2,305

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Planning Comm Advertising Fees	Subdivision Inspection	Building Inspection Fees	Bond Forfeitures	Innkeepers Tax County's 1.5%	TIR Hend Co Redev Portion	Home Detention Fees
Cash and investments - beginning	\$ 26,387	\$ 176,370	\$ 243,630	\$ 37,231	\$ -	\$ 20,131	\$ 292,894
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	2,235	33,219	2,568	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	111	-	-	486,388	-	281,062
Total receipts	2,235	33,330	2,568	-	486,388	-	281,062
Disbursements:							
Personal services	-	-	-	-	-	-	181,828
Supplies	-	-	-	-	-	-	6,142
Other services and charges	-	-	-	-	-	16,785	26,582
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	37,981
Other disbursements	2,235	14,911	-	150	486,388	-	-
Total disbursements	2,235	14,911	-	150	486,388	16,785	252,533
Excess (deficiency) of receipts over disbursements	-	18,419	2,568	(150)	-	(16,785)	28,529
Cash and investments - ending	\$ 26,387	\$ 194,789	\$ 246,198	\$ 37,081	\$ -	\$ 3,346	\$ 321,423

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Law Enforcement	County Copy Paper	Prosecutors Special Fees	Project ATTEND	Direct Seller Fees	Regional Sewer Wage & Benefit	SR267 Relinquish
Cash and investments - beginning	\$ 10,917	\$ 9,252	\$ 1,786	\$ 14,500	\$ 250	\$ -	\$ 2,385,181
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	19,154	-	150	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	42,775	-	150	11,500	-	39,012	-
Total receipts	61,929	-	300	11,500	-	39,012	-
Disbursements:							
Personal services	7,500	-	-	-	-	39,012	-
Supplies	12,060	-	-	-	-	-	-
Other services and charges	37,997	-	-	-	-	-	220,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	18,700	-	-	-
Total disbursements	57,557	-	-	18,700	-	39,012	220,000
Excess (deficiency) of receipts over disbursements	4,372	-	300	(7,200)	-	-	(220,000)
Cash and investments - ending	\$ 15,289	\$ 9,252	\$ 2,086	\$ 7,300	\$ 250	\$ -	\$ 2,165,181

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Stormwater Collections	BBP Late Assessment Penalty	Economic Incentive District	16.575 Victim's Assistance	16.588 STOP	16.606 SCAAP	20.509 LINK Hendricks Co
Cash and investments - beginning	\$ -	\$ 8,594	\$ -	\$ (33,433)	\$ (11,773)	\$ 5,494	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	93,889	23,546	-	945,112
Charges for services	12,222	9,971	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	422,317	657	906	-	-
Total receipts	12,222	9,971	422,317	94,546	24,452	-	945,112
Disbursements:							
Personal services	-	-	-	77,297	23,546	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,222	-	422,317	-	-	3,676	945,112
Total disbursements	12,222	-	422,317	77,297	23,546	3,676	945,112
Excess (deficiency) of receipts over disbursements	-	9,971	-	17,249	906	(3,676)	-
Cash and investments - ending	\$ -	\$ 18,565	\$ -	\$ (16,184)	\$ (10,867)	\$ 1,818	\$ -

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	21.016 Equitable Sharing	90.401 Help America Vote Act	93.074 BASE BPRS 131-70	93.074 CRI BPRS 131-71	93.069 BPRS 131-2 & 131-3	93.617 Non-reverting HAVA
Cash and investments - beginning	\$ -	\$ 7,815	\$ 2,974	\$ 24,167	\$ 742	\$ 4,540
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,936	37,153	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,247	-	-	-	-	-
Total receipts	8,247	-	23,936	37,153	-	-
Disbursements:						
Personal services	-	-	34,654	27,039	-	-
Supplies	-	-	-	2,000	-	-
Other services and charges	-	-	-	1,244	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	915	736	-
Total disbursements	-	-	34,654	31,198	736	-
Excess (deficiency) of receipts over disbursements	8,247	-	(10,718)	5,955	(736)	-
Cash and investments - ending	\$ 8,247	\$ 7,815	\$ (7,744)	\$ 30,122	\$ 6	\$ 4,540

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Vandalia Pre-Construction	Sheriff's Equitable Sharing	93.268 Immunization R	93.074 BT Hosp Plan BHP 596-3	93.008 CBA MRC13-1193	93.008 Medical Reserve Corps
Cash and investments - beginning	\$ (288)	\$ 10,295	\$ (52,496)	\$ 588	\$ 2,797	\$ 6,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,091	7,983	97,864	-	2,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,449	3,605	-	-	-
Total receipts	4,091	9,432	101,469	-	2,500	-
Disbursements:						
Personal services	-	-	44,289	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,667	-	11,781	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,567	1,073	588	2,447	888
Total disbursements	10,667	9,567	57,143	588	2,447	888
Excess (deficiency) of receipts over disbursements	(6,576)	(135)	44,326	(588)	53	(888)
Cash and investments - ending	\$ (6,864)	\$ 10,160	\$ (8,170)	\$ -	\$ 2,850	\$ 5,748

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Vandalia - Phase 1	93.103 FDA-AFDO	DTF Equitable Sharing	93.074 Ebola Supplemental	93.558 Healthy Families TANF	93.586 Court Improvement Grant
Cash and investments - beginning	\$ (10,382)	\$ 3,073	\$ 6,254	\$ 19,568	\$ (53,584)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	59,020	1,432	-	-	133,239	9,100
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	167,992	550
Total receipts	<u>59,020</u>	<u>1,432</u>	<u>-</u>	<u>-</u>	<u>301,231</u>	<u>9,650</u>
Disbursements:						
Personal services	-	-	-	-	232,324	-
Supplies	-	-	-	-	-	-
Other services and charges	58,805	-	-	-	-	9,750
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,432	5,716	-	-	-
Total disbursements	<u>58,805</u>	<u>1,432</u>	<u>5,716</u>	<u>-</u>	<u>232,324</u>	<u>9,750</u>
Excess (deficiency) of receipts over disbursements	<u>215</u>	<u>-</u>	<u>(5,716)</u>	<u>-</u>	<u>68,907</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ (10,167)</u>	<u>\$ 3,073</u>	<u>\$ 538</u>	<u>\$ 19,568</u>	<u>\$ 15,323</u>	<u>\$ (100)</u>

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	16.540 Juvenile Justice	Baby & Me Tobacco Free	Soil and Water Grant	DARE	Interpreter Grant Supreme Ct.	Problem Solving Court Grant
Cash and investments - beginning	\$ -	\$ (5,818)	\$ 1,302	\$ 1,675	\$ 4,543	\$ 1,272
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	45,327	-	-	1,671	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,000	1,715	531	-
Total receipts	-	45,327	5,000	1,715	2,202	-
Disbursements:						
Personal services	-	43,477	5,000	-	-	-
Supplies	-	484	-	-	-	-
Other services and charges	17,500	1,920	-	-	6,543	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,822	-	-
Total disbursements	17,500	45,881	5,000	2,822	6,543	-
Excess (deficiency) of receipts over disbursements	(17,500)	(554)	-	(1,107)	(4,341)	-
Cash and investments - ending	\$ (17,500)	\$ (6,372)	\$ 1,302	\$ 568	\$ 202	\$ 1,272

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	IN Court Reform Grant -REIMB	Drug Prosecution Fund	JDAI DOC Grant	JDAI Indiana Judicial Center	Healthy Families- Local
Cash and investments - beginning	\$ -	\$ 10,000	\$ 41,483	\$ 20	\$ 372,923
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,190	-	30,247	-	9,399
Charges for services	-	-	62,218	-	12,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	20,000
Total receipts	1,190	-	92,465	-	41,399
Disbursements:					
Personal services	-	-	44,624	-	-
Supplies	-	10,000	4,794	-	232
Other services and charges	-	-	16,396	-	181,342
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,048	-	-
Other disbursements	1,190	-	-	-	-
Total disbursements	1,190	10,000	70,862	-	181,574
Excess (deficiency) of receipts over disbursements	-	(10,000)	21,603	-	(140,175)
Cash and investments - ending	\$ -	\$ -	\$ 63,086	\$ 20	\$ 232,748

HENDRICKS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Pre-Trial Supervision Grant	Local Road & Bridge Matching	Judicial Leadership Scholarship	ICLEO Gateway to Diversity	Totals
Cash and investments - beginning	\$ 226,046	\$ -	\$ 487	\$ -	\$ 119,725,635
Receipts:					
Taxes	-	-	-	-	349,870,944
Licenses and permits	-	-	-	-	759,392
Intergovernmental receipts	-	670,000	-	6,000	45,263,714
Charges for services	-	-	-	-	10,962,795
Fines and forfeits	-	-	-	-	2,021,306
Other receipts	-	670,000	-	-	60,865,917
Total receipts	-	1,340,000	-	6,000	469,744,068
Disbursements:					
Personal services	63,777	-	-	-	55,749,918
Supplies	-	-	-	-	3,547,982
Other services and charges	4,906	1,340,000	-	-	24,189,355
Debt service - principal and interest	-	-	-	-	4,961,842
Capital outlay	952	-	-	-	3,777,170
Other disbursements	-	-	-	6,000	364,738,384
Total disbursements	69,635	1,340,000	-	6,000	456,964,651
Excess (deficiency) of receipts over disbursements	(69,635)	-	-	-	12,779,417
Cash and investments - ending	\$ 156,411	\$ -	\$ 487	\$ -	\$ 132,505,052

HENDRICKS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,305,971</u>	<u>\$ 4,150,876</u>

HENDRICKS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T (E911)	Communications Center	\$ 219,892	9/27/2013	6/27/2023
Hendricks County Building Facilities Corporation	Fairgrounds	1,444,000	7/15/2012	1/15/2028
Hendricks County Building Facilities Corporation	Conference Center/Tourism	428,560	11/17/2016	8/15/2036 **
Enterprise FM Trust	21 Vehicles - Commissioners Fleet	95,566	9/11/2017	9/10/2022
Enterprise FM Trust	5 Vehicles - Probation Dept Fleet	15,977	1/1/2018	12/31/2023
Hendricks County Redevelopment Authority	Steel Mill TIF	<u>1,092,000</u>	6/30/2014	12/31/2022
Total governmental activities		<u>3,295,995</u>		
Total of annual lease payments		<u>\$ 3,295,995</u>		

\*\* Lease payments for the Conference Center/Tourism lease are paid by the Hendricks County Tourism Commission

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	E911 Bond (Phase 1)	\$ 720,000	\$ 366,500
General obligation bonds	Series 2016 Work Release Center	3,550,000	446,500
Revenue bonds	Transportation Series 2017	4,715,000	404,842
Revenue bonds	Westpoint TIF	3,910,000	424,100
Revenue bonds	Transportation Series 2012	1,335,000	284,969
Revenue bonds	70 West Commerce TIF Series 2013A	1,460,000	138,650
Revenue bonds	70 West Commerce TIF Series 2013B	1,810,000	72,400
Revenue bonds	Heartland Crossing TIF Series 2015	1,440,000	384,992
Notes and loans payable	E911 (Phase 2)	1,035,279	357,202
Notes and loans payable	Westpoint TIF Bond Anticipation Notes	<u>1,200,000</u>	-
Total governmental activities		<u>21,175,279</u>	<u>2,880,155</u>
Totals		<u>\$ 21,175,279</u>	<u>\$ 2,880,155</u>

HENDRICKS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,271,522
Infrastructure	91,021,730
Buildings	34,223,956
Improvements other than buildings	3,302,350
Machinery, equipment, and vehicles	<u>20,861,485</u>
Total governmental activities	<u>151,681,043</u>
Total capital assets	<u>\$ 151,681,043</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF HENDRICKS COUNTY, INDIANA

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

We have audited Hendricks County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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


**Report on Internal Control over Compliance**

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

  
Paul D. Joyce, CPA  
State Examiner

July 30, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HENDRICKS COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2018

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
<b>Department of Justice</b>					
Crime Victim Assistance 8100 Victims Assistance	Indiana Criminal Justice Institute	16.575	EDS #D3-17-11453	\$ -	\$ 93,889
Violence Against Women Formula Grants 8102 STOP	Indiana Criminal Justice Institute	16.588	Award #6208	-	23,546
State Criminal Alien Assistance Program 8103 SCAAP	Direct	16.606	2019APBX0636	-	3,676
Equitable Sharing Program 8127 Sheriff's Equitable Sharing 8144 DTF Equitable Sharing	Direct	16.922	Calendar Year 2018 Calendar Year 2018	- -	1,320 5,716
Total - Equitable Sharing Program				-	7,036
Total - Department of Justice				-	128,147
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster Highway Planning and Construction 8125 Vandalia Preconstruction 4804 Wheel Tax Project 1112 EDIT 1135 Cumulative Bridge 8141 Vandalia	Indiana Department of Transportation	20.205	DES #0810344 DES #1400709 DES# 0600407 801055 801056 DES# 1382588 1500241 1383451 DES# 1383375	- - - - -	4,091 33,630 125,376 140,975 59,020
Total - Highway Planning and Construction				-	363,092
Total - Highway Planning and Construction Cluster				-	363,092
Formula Grants for Rural Areas and Tribal Transit Program 8106 LINK	Indiana Department of Transportation	20.509	1803643O/1803643C/1803543O	568,491	568,491
Federal Transit Cluster Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs 8106 Bus and Bus Facilities	Indiana Department of Transportation	20.526	800150026900LC7	77,858	77,858
Total - Federal Transit Cluster				77,858	77,858
Total - Department of Transportation				646,349	1,009,441
<b>Department of Health and Human Services</b>					
477 Cluster Temporary Assistance for Needy Families 8149 TANF Healthy Families	Indiana Department of Child Services	93.558	EDS#A93-2-13-HF-MO-1080 & 2308	-	133,239
Total - 477 Cluster				-	133,239
Medical Reserve Corps Small Grant Program 8138 Medical Reserve Corps 8135 NACCHO	Indiana Department of Homeland Security	93.008	6MRCSC061001-03 & 1MRCSG061001 Contract MRC 18-1193	-	888 2,447
Total - Medical Reserve Corps Small Grant Program				-	3,335

HENDRICKS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

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	-	736
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 8115 BT Prep Base 8116 CRI BPRS 8134 BHP 596-3	Indiana Department of Health	93.074	Contract #20357 & 26910 Contract 20357 & 26910 Contract #13781	- - -	34,654 31,198 588
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	66,440
Food and Drug Administration Research 8142 93.103 FDA-AFDO	Indiana Department of Health	93.103	G-T-1709-05684	-	1,432
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds 8130 Immunization	Indiana State Department of Health	93.539	Contract #17935 & 26624	-	97,864
Child Support Enforcement 8897 Pros IVD Incent > '99 1001 Indirect/Direct Reimbursement 1119 Indirect/Direct Reimbursement 8895 Title IVD Incentive (General) 1217 Indirect/Direct Reimbursement 8899 Clerk IVD Incent > '99 1157 Indirect/Direct Reimbursement 8894 ARRA Clerk Title IVD Incentive	Indiana Department of Child Services	93.563	2017/18 2017/2018 2017/2018 2017/2018 2017/2018 2017/2018 2017/2018 2017/2018	- - - - - - - -	29,421 455,057 171 43,526 26 5,234 362 3,000
Total - Child Support Enforcement				-	536,797
State Court Improvement Program 8151 Court Improvement Grant	Indiana Supreme Court	93.586	CIP-Hendricks-2017B	-	9,650
Maternal and Child Health Services Block Grant to the States 9102 Baby & Me Tobacco Free	Indiana Department of Health	93.994	Contract #22646	-	45,327
Total - Department of Health and Human Services				-	894,820
<u>Department of Homeland Security</u> Emergency Management Performance Grants 1001 EMPG Reimbursement	Indiana Department of Homeland Security	97.042	Contract 26435	-	33,721
Total - Department of Homeland Security				-	33,721
Total federal awards expended				\$ 646,349	\$ 2,066,129

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, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HENDRICKS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas and Tribal Transit Program	Unmodified Unmodified

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

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

**Section II - Financial Statement Findings**

No matters are reportable.

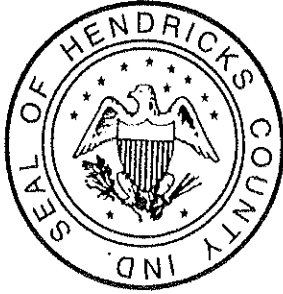
**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

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



## *Hendricks County Auditor*

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

To: State Board of Accounts  
From: Nancy Marsh, Hendricks County Auditor  
Date: June 24, 2019  
RE: Summary Schedule of Prior Audit Findings

### Finding 2017-001

Fiscal Year in which the Finding Initially Occurred: 2017

Financial Transaction and Reporting

Contact Person Responsible for Corrective Action:

Debbie Hoskins, Clerk - 317-745-9388

Shawn Shelley, Treasurer - 317-745-9324

Nancy Marsh, Auditor - 317-745-9315

### STATUS OF AUDIT FINDING - COMPLETE

*Cash and Investments* - Treasurer - The Treasurer, Shawn Shelley reported that "The plan implemented was to have the Chief Deputy Treasurer do the daily input for the previous days collections on the Daily Cash Sheet. At the end of each month the Treasurer reconcile the bank statements to the Daily Cash Sheet. Then the Treasurer and Chief Deputy will both review the reconciled statements and initial the reconciliation sheet and date."

*Cash and Investments; Disbursements; Reporting* - Clerk, Debbie Hoskins reported that "October 15, 2018 Clerk made corrections to Audit finding as follows: Bookkeeper completes bank reconciliations and Clerk reviews reconciliation and logs name and date when completed. One individual will print daily checks and another individual reviews and mails out checks. Clerk prepares Supplemental County Annual Report and Bookkeeper reviews report and logs name and date when completed.

*Receipt and Disbursement Including Federal Transactions* - Auditor, Nancy Marsh I have implemented a new policy establishing internal controls for documenting the

receipt and viewing the monthly report for errors and omissions and the Commissioners have adopted Addendum #3 to the Hendricks County Fraud and Materiality Policies and Procedures for the Review and Acknowledgement of Receipt of Information.

**Finding 2017-002**

**Fiscal Year in which the Finding Initially Occurred: 2017**

**Formula Grants for Rural Areas - Subrecipient Monitoring**

**CFDA Number 20.509**

**Federal Agency: Department of Transportation**

**Pass-Through Entity: Indiana Department of Transportation**

**Contact Person Responsible for Corrective Action Plan: Nancy Marsh, Auditor**

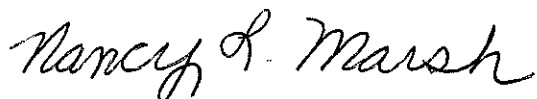
**Contact Telephone Number: 317-745-9315**

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

### **STATUS OF AUDIT FINDING - COMPLETE**

Upon notification of the finding in the 2017 Audit, conducted the end of 2018, the Auditor notified the grant recipient of the five Internal Controls for the Link Grant and the Commissioners adopted Addendum #4 to the Hendricks County Fraud and Materiality Policies and Procedures. The Auditor's office established the internal controls and worked with the grant recipient, Link to become compliant for the fourth quarter of 2018 and going forward.

Respectfully submitted,



**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/>.