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# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the **2009** calendar year, or tax year beginning **July 1**, 2009, and ending **June 30**, 20 **10**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

Please use IRS label or print or type See Specific Instructions

**C** Name of organization **Hendricks County Senior Services, Inc**  
 Doing Business As  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**P.O. Box 448**  
 City or town, state or country, and ZIP + 4  
**Danville, IN 46122**

**D** Employer identification number  
**35 : 1445497**

**E** Telephone number  
**( 317 ) 745-4303**

**G** Gross receipts \$ **1304962**

**F** Name and address of principal officer **Beth Ann Leach, Exec Director**  
**P.O. Box 448, Danville, IN 46122**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c) ( ) (insert no)  4947(a)(1) or  527

**J** Website: ▶ **www.hendricksseniors.org**

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation **1980** **M** State of legal domicile **IN**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: **To help older adults live with independence and dignity in their own home. HCSS offers transportation, homemaker, information/access, homebound assistance, health promotion activities, respite and caregiver support.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

|  |           |            |
|--|-----------|------------|
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)             | <b>3</b>  | <b>16</b>  |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | <b>4</b>  | <b>16</b>  |
| <b>5</b> Total number of employees (Part V, line 2a)                                   | <b>5</b>  | <b>59</b>  |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | <b>6</b>  | <b>150</b> |
| <b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b> | <b>0</b>   |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34               | <b>7b</b> | <b>0</b>   |

|   | Prior Year     | Current Year   |
|---|----------------|----------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                      | <b>908634</b>  | <b>1162293</b> |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                       | <b>121643</b>  | <b>113084</b>  |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | <b>3780</b>    | <b>7522</b>    |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          | <b>26235</b>   | <b>22063</b>   |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | <b>1060292</b> | <b>1304962</b> |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)                  |                |                |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     |                |                |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |                |                |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |                |                |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶                        |                |                |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)                      |                |                |
| <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)         | <b>1067595</b> | <b>1197716</b> |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                              | <b>-7303</b>   | <b>107246</b>  |

|  | Beginning of Current Year | End of Year    |
|--|---------------------------|----------------|
| <b>20</b> Total assets (Part X, line 16)                             | <b>1537094</b>            | <b>1671876</b> |
| <b>21</b> Total liabilities (Part X, line 26)                        | <b>45317</b>              | <b>135636</b>  |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 | <b>1491777</b>            | <b>1536240</b> |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**  
 Signature of officer: Beth Ann Leach Date: 2-28-2011  
 Type or print name and title: BETH ANN LEACH

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  Preparer's identifying number (see instructions): \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no: ( ) \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SCANNED MAR 18 2011

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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission.  
**HCSS believes that older adults have a right to live with independence and dignity, with the best quality of life, in the home of their choice, for as long as possible.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **602082** including grants of \$ ) (Revenue \$ **53315** )  
**Transportation-Medical, dental, drug stores, groceries and banking for elderly on a donation basis.**  
**Also, to work or shop for any resident of Hendricks County.**  
**25299 trips for 684 persons**

4b (Code: ) (Expenses \$ **217404** including grants of \$ ) (Revenue \$ **59769** )  
**In Home Services - Light housekeeping, laundry, food preparation and errands as needed. Respite services for caregivers, information for caregivers and help for the homebound.**  
**10491 hours for 546 persons**

4c (Code: ) (Expenses \$ **185022** including grants of \$ ) (Revenue \$ **22882** )  
**Social Development - Group recreational program of planned activities, both educational and social. Fully equipped fitness center providing planned exercise for the elderly.**

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ **34341** including grants of \$ ) (Revenue \$ **0** )  
4e Total program service expenses ► **1038849**

**Part IV Checklist of Required Schedules**

|     |   | Yes           | No |
|-----|---|---------------|----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>  | ✓             |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors?  | ✓             |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>   |               | ✓  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>   |               | ✓  |
| 5   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>   |               | ✓  |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>   |               | ✓  |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>   |               | ✓  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>  |               | ✓  |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>  |               | ✓  |
| 10  | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   |               | ✓  |
| 11  | Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>  | ✓             |    |
|     | <ul style="list-style-type: none"> <li>• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i></li> <li>• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i></li> <li>• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i></li> <li>• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i></li> <li>• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i></li> <li>• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X</i></li> </ul> |               |    |
| 12  | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>   | ✓             |    |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.</i>  | Yes: ✓<br>No: |    |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  |               | ✓  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?   |               | ✓  |
| 14b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>  |               | ✓  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>   |               | ✓  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>  |               | ✓  |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>   |               | ✓  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>   | ✓             |    |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>  |               | ✓  |
| 20  | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>  |               | ✓  |

**Part IV Checklist of Required Schedules (continued)**

|  | Yes | No |
|--|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>   |     | ✓  |
| <b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>  |     | ✓  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>                           |     | ✓  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i> |     | ✓  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     | ✓  |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  |     | ✓  |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   |     | ✓  |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>  |     | ✓  |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>           |     | ✓  |
| <b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>   |     | ✓  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>                 |     | ✓  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>   |     | ✓  |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>  |     | ✓  |
| <b>28c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>  |     | ✓  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>   | ✓   |    |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>   |     | ✓  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>   |     | ✓  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>   |     | ✓  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>   |     | ✓  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>  |     | ✓  |
| <b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>  |     | ✓  |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>  |     | ✓  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>  |     | ✓  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.  |     | ✓  |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

|            |  | Yes | No  |
|------------|--|-----|-----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable   |     |     |
| <b>1a</b>  |  |     | 0   |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |     | 0   |
| <b>1c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | ✓   |     |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  |     | 59  |
| <b>2b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)                              | ✓   |     |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?   |     | ✓   |
| <b>3b</b>  | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O   |     | ✓   |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                   |     | ✓   |
| <b>4a</b>  | If "Yes," enter the name of the foreign country:<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  |     |     |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |     | ✓   |
| <b>5b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |     | ✓   |
| <b>5c</b>  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  |     | ✓   |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?  |     | ✓   |
| <b>6b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |     | ✓   |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |     |
| <b>7a</b>  | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  |     | ✓   |
| <b>7b</b>  | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |     | ✓   |
| <b>7c</b>  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |     | ✓   |
| <b>7d</b>  | If "Yes," indicate the number of Forms 8282 filed during the year  |     |     |
| <b>7e</b>  | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |     | ✓   |
| <b>7f</b>  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |     | ✓   |
| <b>7g</b>  | For all contributions of qualified intellectual property, did the organization file Form 8899 as required?   |     | ✓   |
| <b>7h</b>  | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?  |     | ✓   |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |     | ✓   |
| <b>9a</b>  | <b>Sponsoring organizations maintaining donor advised funds.</b> Did the organization make any taxable distributions under section 4966?   |     | ✓   |
| <b>9b</b>  | Did the organization make a distribution to a donor, donor advisor, or related person?   |     | ✓   |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |     |     |
| <b>10a</b> | Initiation fees and capital contributions included on Part VIII, line 12   |     | n/a |
| <b>10b</b> | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |     | n/a |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |     |     |
| <b>11a</b> | Gross income from members or shareholders  |     | n/a |
| <b>11b</b> | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   |     | n/a |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |     | ✓   |
| <b>12b</b> | If "Yes," enter the amount of tax-exempt interest received or accrued during the year.   |     | n/a |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

|           |   | Yes       | No        |
|-----------|---|-----------|-----------|
| <b>1a</b> | Enter the number of voting members of the governing body . . . . .  | <b>1a</b> | <b>16</b> |
| <b>b</b>  | Enter the number of voting members that are independent . . . . .   | <b>1b</b> | <b>16</b> |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   |           | ✓         |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . |           | ✓         |
| <b>4</b>  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .   |           | ✓         |
| <b>5</b>  | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   |           | ✓         |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   |           | ✓         |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   |           | ✓         |
| <b>b</b>  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   |           | ✓         |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |           |           |
| <b>a</b>  | The governing body? . . . . .   | ✓         |           |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body? . . . . .   | ✓         |           |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        |           | ✓         |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|            |  | Yes | No |
|------------|--|-----|----|
| <b>10a</b> | Does the organization have local chapters, branches, or affiliates? . . . . .  |     | ✓  |
| <b>b</b>   | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .   |     | ✓  |
| <b>11</b>  | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .   |     | ✓  |
| <b>11A</b> | Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |     |    |
| <b>12a</b> | Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   | ✓   |    |
| <b>b</b>   | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | ✓   |    |
| <b>c</b>   | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   | ✓   |    |
| <b>13</b>  | Does the organization have a written whistleblower policy? . . . . .   | ✓   |    |
| <b>14</b>  | Does the organization have a written document retention and destruction policy? . . . . .  | ✓   |    |
| <b>15</b>  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |     |    |
| <b>a</b>   | The organization's CEO, Executive Director, or top management official . . . . .   | ✓   |    |
| <b>b</b>   | Other officers or key employees of the organization . . . . .  | ✓   |    |
|            | If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)   |     |    |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |     | ✓  |
| <b>b</b>   | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |     | ✓  |

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► Indiana
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Terri Rifkind, Bookkeeper 1201 Sycamore Lane , Danville, IN 46122 317-745-4303

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

| (A)<br>Name and Title                                | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|-------------------------------|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| John Roof<br>Board of Directors President            | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Carol Edmondson<br>Board of Directors Vice President | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Suzanne Davidson<br>Board of Directors Secretary     | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Robert Porter<br>Board of Directors Treasurer        | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Kathy Billiard<br>Board of Directors                 | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Larry Conrad<br>Board of Directors                   | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Carey Craig<br>Board of Directors                    | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Rita Emge<br>Board of Directors                      | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| John Howard<br>Board of Directors                    | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Mary Louise Hopkins<br>Board of Directors            | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| William Hygh<br>Board of Directors                   | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Sherry Mitchem<br>Board of Directors                 | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Phyllis Palmer<br>Board of Directors                 | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Max Poynter<br>Board of Directors                    | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| John Sparzo, MD<br>Board of Directors                | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| Linda Richardson<br>Board of Directors               | n/a                           | ✓                                      |                       |         |              |                              | 0      | 0  | 0   |   |



**Part VIII Statement of Revenue**

|   |  | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |  |
|---|--|----------------------|--|---|---|--|
| <b>Contributions, gifts, grants<br/>and other similar amounts</b>   | <b>1a</b> Federated campaigns . . . . .  | <b>1a</b> 143364     |  |   |   |  |
|   | <b>b</b> Membership dues . . . . .   | <b>1b</b> 22882      |  |   |   |  |
|   | <b>c</b> Fundraising events . . . . .  | <b>1c</b> 11700      |  |   |   |  |
|   | <b>d</b> Related organizations . . . . .   | <b>1d</b> 0          |  |   |   |  |
|   | <b>e</b> Government grants (contributions).  | <b>1e</b> 585811     |  |   |   |  |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above         | <b>1f</b> 398536     |  |   |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f: \$   | 16030                |  |   |   |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . .  | ▶ 1162293            |  |   |   |  |
|   | <b>Program Service Revenue</b>   | <b>Business Code</b> |  |   |   |  |
| <b>2a</b> Transportation . . . . .  |  | 624100               | 53315  |   |   |  |
| <b>b</b> In Home Services . . . . .   |  | 624100               | 59769  |   |   |  |
| <b>c</b> Social Development . . . . .   |  | 624100               | 0  |   |   |  |
| <b>d</b> Information and Access . . . . .   |  | 624100               | 0  |   |   |  |
| <b>e</b> . . . . .  |  |                      |  |   |   |  |
| <b>f</b> All other program service revenue . . . . .  |  |                      |  |   |   |  |
| <b>g Total.</b> Add lines 2a-2f . . . . .   | ▶ 113084   |                      |  |   |   |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) . . . . . | ▶ 3022               | 0  | 0                                       | 3022  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . .                              | ▶                    |  |   |   |  |
|   | <b>5</b> Royalties . . . . .   | ▶                    |  |   |   |  |
|   | <b>6a</b> Gross Rents . . . . .  | (i) Real             |  |   |   |  |
|   |  | (ii) Personal        |  |   |   |  |
|   |  | <b>n/a</b>           |  |   |   |  |
|   |  |                      |  |   |   |  |
|   | <b>b</b> Less: rental expenses . . . . .   |                      |  |   |   |  |
|   | <b>c</b> Rental income or (loss) . . . . .   |                      |  |   |   |  |
|   | <b>d</b> Net rental income or (loss) . . . . .   | ▶ 0                  | 0  | 0                                       | 0   |  |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory . . . . .                      | (i) Securities       |  |   |   |  |
|   |  | (ii) Other           | 75803  |   |   |  |
|   |  |                      |  |   |   |  |
|   |  |                      |  |   |   |  |
|   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . .                                 |                      | 71303  |   |   |  |
| <b>c</b> Gain or (loss) . . . . .   |  | 4500                 |  |   |   |  |
| <b>d</b> Net gain or (loss) . . . . .   | ▶ 4500   | 4500                 | 0  | 0                                       |   |  |
| <b>8a</b> Gross income from fundraising<br>events (not including \$ <del>1,1700</del><br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b>   | 26535                |  |   |   |  |
|   | <b>b</b> Less: direct expenses . . . . .   | <b>b</b> 7848        |  |   |   |  |
|   | <b>c</b> Net income or (loss) from fundraising events . . . . .                                    | ▶ 18687              | 18687  | 0                                       | 0   |  |
| <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  | <b>a</b>   |                      |  |   |   |  |
|   | <b>b</b> Less: direct expenses . . . . .   | <b>b</b>             |  |   |   |  |
|   | <b>c</b> Net income or (loss) from gaming activities . . . . .                                     | ▶ 0                  | 0  | 0                                       | 0   |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . .   | <b>a</b>   |                      |  |   |   |  |
|   | <b>b</b> Less: cost of goods sold . . . . .  | <b>b</b>             |  |   |   |  |
|   | <b>c</b> Net income or (loss) from sales of inventory . . . . .                                    | ▶ 0                  | 0  | 0                                       | 0   |  |
| <b>Miscellaneous Revenue</b>  |  | <b>Business Code</b> |  |   |   |  |
| <b>11a</b> . . . . .  |  |                      |  |   |   |  |
| <b>b</b> . . . . .  |  |                      |  |   |   |  |
| <b>c</b> . . . . .  |  |                      |  |   |   |  |
| <b>d</b> All other revenue . . . . .  | 3376   |                      |  |   |   |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .   | ▶ 3376   |                      |  |   |   |  |
| <b>12 Total revenue.</b> See instructions. . . . .  | ▶ 1304962  | 23187                | 0  | 3022                                    |   |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21   | 0                     | 0                               |  |                             |
| 2   | Grants and other assistance to individuals in the U.S. See Part IV, line 22   | 0                     | 0                               |  |                             |
| 3   | Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16  | 0                     | 0                               |  |                             |
| 4   | Benefits paid to or for members   | 0                     | 0                               |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees  | 84090                 | 25915                           | 40275                                  | 17900                       |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 0                     | 0                               | 0                                      | 0                           |
| 7   | Other salaries and wages  | 618885                | 596716                          | 22169                                  | 0                           |
| 8   | Pension plan contributions (include section 401(k) and section 403(b) employer contributions)   | 0                     | 0                               | 0                                      | 0                           |
| 9   | Other employee benefits   | 31902                 | 25967                           | 5263                                   | 672                         |
| 10  | Payroll taxes   | 50815                 | 44695                           | 4830                                   | 1290                        |
| 11  | Fees for services (non-employees).  |                       |                                 |  |                             |
| a   | Management  | 0                     | 0                               | 0                                      | 0                           |
| b   | Legal   | 0                     | 0                               | 0                                      | 0                           |
| c   | Accounting  | 6820                  | 0                               | 6138                                   | 682                         |
| d   | Lobbying  | 0                     | 0                               | 0                                      | 0                           |
| e   | Professional fundraising services See Part IV, line 17  | 0                     | 0                               | 0                                      | 0                           |
| f   | Investment management fees  | 0                     | 0                               | 0                                      | 0                           |
| g   | Other   | 13054                 | 11721                           | 1167                                   | 166                         |
| 12  | Advertising and promotion   | 5203                  | 4435                            | 300                                    | 468                         |
| 13  | Office expenses   | 30651                 | 27005                           | 1823                                   | 1823                        |
| 14  | Information technology  | 0                     | 0                               | 0                                      | 0                           |
| 15  | Royalties   | 0                     | 0                               | 0                                      | 0                           |
| 16  | Occupancy   | 81097                 | 76647                           | 2225                                   | 2225                        |
| 17  | Travel  | 138426                | 137471                          | 955                                    | 0                           |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials  | 0                     | 0                               | 0                                      | 0                           |
| 19  | Conferences, conventions, and meetings  | 967                   | 90                              | 877                                    | 0                           |
| 20  | Interest  | 0                     | 0                               | 0                                      | 0                           |
| 21  | Payments to affiliates  | 0                     | 0                               | 0                                      | 0                           |
| 22  | Depreciation, depletion, and amortization   | 87179                 | 82695                           | 2242                                   | 2242                        |
| 23  | Insurance   | 45401                 | 40861                           | 2270                                   | 2270                        |
| 24  | Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)  |                       |                                 |  |                             |
| a   | Dues, memberships & subscriptions   | 589                   | 148                             | 392                                    | 49                          |
| b   | Drug Testing  | 1213                  | 1213                            | 0                                      | 0                           |
| c   | Volunteer Recognition   | 1424                  | 1424                            | 0                                      | 0                           |
| d   |   |                       |                                 |  |                             |
| e   |   |                       |                                 |  |                             |
| f   | All other expenses  |                       |                                 |  |                             |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24f   | <b>1197716</b>        | <b>1077003</b>                  | <b>90926</b>                           | <b>29787</b>                |
| 26  | <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | n/a                   |                                 |  |                             |

**Part X Balance Sheet**

|   |  | (A)<br>Beginning of year |            | (B)<br>End of year |
|---|--|--------------------------|------------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 26131                    | <b>1</b>   | 112402             |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 186927                   | <b>2</b>   | 90159              |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 0                        | <b>3</b>   | 0                  |
|   | <b>4</b> Accounts receivable, net . . . . .  | 119287                   | <b>4</b>   | 182194             |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                   | 0                        | <b>5</b>   | 0                  |
|   | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .      | 0                        | <b>6</b>   | 0                  |
|   | <b>7</b> Notes and loans receivable, net . . . . .   | 0                        | <b>7</b>   | 0                  |
|   | <b>8</b> Inventories for sale or use . . . . .   | 0                        | <b>8</b>   | 0                  |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 010381                   | <b>9</b>   | 6102               |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D <span style="float: right; border: 1px solid black; padding: 2px;">10a</span>             |                          |            |                    |
|   | <b>b</b> Less: accumulated depreciation <span style="float: right; border: 1px solid black; padding: 2px;">10b</span>  | 0                        | <b>10c</b> | 0                  |
|   | <b>11</b> Investments—publicly traded securities . . . . .   | 0                        | <b>11</b>  | 0                  |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   | 0                        | <b>12</b>  | 0                  |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .   | 0                        | <b>13</b>  | 0                  |
|   | <b>14</b> Intangible assets . . . . .  | 944347                   | <b>14</b>  | 899378             |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   | 250021                   | <b>15</b>  | 381641             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) | 1537094  | <b>16</b>                | 1671876    |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 32317                    | <b>17</b>  | 135636             |
|   | <b>18</b> Grants payable . . . . .   | 0                        | <b>18</b>  | 0                  |
|   | <b>19</b> Deferred revenue . . . . .   | 13000                    | <b>19</b>  | 0                  |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  | 0                        | <b>20</b>  | 0                  |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  | 0                        | <b>21</b>  | 0                  |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . . | 0                        | <b>22</b>  | 0                  |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 0                        | <b>23</b>  | 0                  |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | 0                        | <b>24</b>  | 0                  |
|   | <b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .   | 0                        | <b>25</b>  | 0                  |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 45317                    | <b>26</b>  | 135636             |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                          |            |                    |
|   | <b>27</b> Unrestricted net assets . . . . .  | 1471777                  | <b>27</b>  | 1496240            |
|   | <b>28</b> Temporarily restricted net assets . . . . .  | 20000                    | <b>28</b>  | 20000              |
|   | <b>29</b> Permanently restricted net assets . . . . .  | 0                        | <b>29</b>  | 0                  |
|   | <b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>   |                          |            |                    |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>30</b>  |                    |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                          | <b>31</b>  |                    |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                          | <b>32</b>  |                    |
| <b>33</b> Total net assets or fund balances . . . . .               | 1491777  | <b>33</b>                | 1516240    |                    |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .  | 1537094  | <b>34</b>                | 1671876    |                    |

**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .

**b** Were the organization's financial statements audited by an independent accountant? . . . . .

**c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both.

Separate basis  Consolidated basis  Both consolidated and separate basis

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> |     | ✓  |
| <b>2b</b> | ✓   |    |
| <b>2c</b> | ✓   |    |
|           |     |    |
| <b>3a</b> |     | ✓  |
| <b>3b</b> |     | ✓  |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

|  |   |
|--|---|
| Name of the organization<br><b>Hendricks County Senior Services, Inc</b> | Employer identification number<br><b>35 : 1445497</b> |
|--|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)
- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
  - 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
  - 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
  - 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
  - 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
  - 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
  - 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
  - 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
  - 9  An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
  - 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
  - 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
    - a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

|   | Yes | No |
|---|-----|----|
| 11g(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . . |     | ✓  |
| 11g(ii) A family member of a person described in (i) above? . . . . .   |     | ✓  |
| 11g(iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .  |     | ✓  |

h Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
|                                    |          |   | Yes  | No | Yes   | No | Yes  | No |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
|                                    |          |   |  |    |   |    |  |    |                         |
| <b>Total</b>                       |          |   |  |    |   |    |  |    |                         |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2005      | (b) 2006      | (c) 2007      | (d) 2008      | (e) 2009       | (f) Total      |
|--|---------------|---------------|---------------|---------------|----------------|----------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  | <b>493781</b> | <b>552494</b> | <b>614908</b> | <b>908634</b> | <b>1304962</b> | <b>3874779</b> |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>       |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>       |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | <b>493781</b> | <b>552494</b> | <b>614908</b> | <b>908634</b> | <b>1304962</b> | <b>3874779</b> |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |               |               |               |               |                |                |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |               |               |               |               |                | <b>3874779</b> |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2005      | (b) 2006      | (c) 2007      | (d) 2008      | (e) 2009       | (f) Total                |
|--|---------------|---------------|---------------|---------------|----------------|--------------------------|
| <b>7</b> Amounts from line 4 . . . . .   | <b>493781</b> | <b>552494</b> | <b>614908</b> | <b>908634</b> | <b>1304962</b> | <b>3874779</b>           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .  | <b>4895</b>   | <b>4317</b>   | <b>4936</b>   | <b>3780</b>   | <b>44430</b>   | <b>62358</b>             |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .  | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>700</b>    | <b>15430</b>   | <b>16130</b>             |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .   | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>                 |
| <b>11 Total support.</b> Add lines 7 through 10 . . . . .  |               |               |               |               |                | <b>3953267</b>           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .  |               |               |               | <b>12</b>     |                | <b>4899873</b>           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . |               |               |               |               |                | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |                                       |             |
|--|---------------------------------------|-------------|
| <b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .   | <b>14</b>                             | <b>99 %</b> |
| <b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .   | <b>15</b>                             | <b>90 %</b> |
| <b>16a 33% support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .   | ▶ <input checked="" type="checkbox"/> |             |
| <b>b 33% support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .  | ▶ <input checked="" type="checkbox"/> |             |
| <b>17a 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .    | ▶ <input type="checkbox"/>            |             |
| <b>b 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . | ▶ <input type="checkbox"/>            |             |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶   | <input type="checkbox"/>              |             |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b . . . . .  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .  |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . . .  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .   |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .  |          |          |          |          |          |           |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | % |
| <b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . . | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .                        | <b>18</b> | % |

- 19a 33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- b 33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►



**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

|  |   |
|--|---|
| Name of the organization<br><b>Hendricks County Senior Services, Inc</b> | Employer identification number<br><b>35 : 1445497</b> |
|--|---|

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year . . . . .  |                         |                              |
| 2 Aggregate contributions to (during year)   |                         |                              |
| 3 Aggregate grants from (during year) . . . . .  |                         |                              |
| 4 Aggregate value at end of year . . . . .   |                         |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No  |                         |                              |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No |                         |                              |

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or pleasure)     Preservation of an historically important land area  
 Protection of natural habitat     Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements . . . . .   | <b>2a</b>                       |
| b Total acreage restricted by conservation easements . . . . .                                 | <b>2b</b>                       |
| c Number of conservation easements on a certified historic structure included in (a) . . . . . | <b>2c</b>                       |
| d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .            | <b>2d</b>                       |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ .....

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ .....

b Assets included in Form 990, Part X . . . . . ▶ \$ .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other .....

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV and complete the following table:

|   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            |                  |                |                    |                      |                     |

**2** Provide the estimated percentage of the year end balance held as:

- a** Board designated or quasi-endowment ▶ ..... %
- b** Permanent endowment ▶ ..... %
- c** Term endowment ▶ ..... %

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

|               | Yes | No |
|---------------|-----|----|
| <b>3a(i)</b>  |     |    |
| <b>3a(ii)</b> |     |    |
| <b>3b</b>     |     |    |

**b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

**4** Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of investment       | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land                  |                                      |                                 |                              |                |
| <b>b</b> Buildings              |                                      |                                 |                              |                |
| <b>c</b> Leasehold improvements |                                      |                                 |                              |                |
| <b>d</b> Equipment              |                                      |                                 |                              |                |
| <b>e</b> Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶



**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

|           |  |           |                |
|-----------|--|-----------|----------------|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | <b>1</b>  | <b>1304962</b> |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                                  | <b>2</b>  | <b>1197716</b> |
| <b>3</b>  | Excess or (deficit) for the year. Subtract line 2 from line 1                            | <b>3</b>  | <b>107246</b>  |
| <b>4</b>  | Net unrealized gains (losses) on investments   | <b>4</b>  |                |
| <b>5</b>  | Donated services and use of facilities   | <b>5</b>  |                |
| <b>6</b>  | Investment expenses  | <b>6</b>  |                |
| <b>7</b>  | Prior period adjustments   | <b>7</b>  |                |
| <b>8</b>  | Other (Describe in Part XIV.)  | <b>8</b>  |                |
| <b>9</b>  | Total adjustments (net) Add lines 4 through 8  | <b>9</b>  | <b>0</b>       |
| <b>10</b> | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | <b>10</b> | <b>107246</b>  |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

|          |  |           |                |
|----------|--|-----------|----------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | <b>1304962</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |                |
| <b>a</b> | Net unrealized gains on investments  | <b>2a</b> |                |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> |                |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |                |
| <b>d</b> | Other (Describe in Part XIV.)  | <b>2d</b> |                |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | <b>0</b>       |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | <b>1304962</b> |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |                |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |                |
| <b>b</b> | Other (Describe in Part XIV.)  | <b>4b</b> |                |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | <b>0</b>       |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | <b>1304962</b> |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|          |   |           |                |
|----------|---|-----------|----------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | <b>1197716</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |                |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> |                |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |                |
| <b>c</b> | Other losses  | <b>2c</b> |                |
| <b>d</b> | Other (Describe in Part XIV.)   | <b>2d</b> |                |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | <b>0</b>       |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | <b>1197716</b> |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |                |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |                |
| <b>b</b> | Other (Describe in Part XIV.)   | <b>4b</b> |                |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | <b>0</b>       |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | <b>1197716</b> |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

|   |   | (a) Event #1                           | (b) Event #2                          | (c) Other events                 | (d) Total events              |
|---|---|--|---------------------------------------|----------------------------------|-------------------------------|
|   |   | <u>Prime Time Expo</u><br>(event type) | <u>Wear Red Lunch</u><br>(event type) | <u>5K Walk</u><br>(total number) | (add col (a) through col (c)) |
| Revenue   | <b>1</b> Gross receipts . . . . .   | 21900                                  | 8695                                  | 7640                             | 38235                         |
|   | <b>2</b> Less: Charitable contributions . . . . .                                 | 8200                                   | 2500                                  | 1000                             | 11700                         |
|   | <b>3</b> Gross income (line 1 minus line 2) . . . . .                             | 13700                                  | 6195                                  | 6640                             | 26535                         |
| Direct Expenses   | <b>4</b> Cash prizes . . . . .  | 0                                      |                                       |                                  | 0                             |
|   | <b>5</b> Noncash prizes . . . . .   | 80                                     |                                       |                                  | 80                            |
|   | <b>6</b> Rent/facility costs . . . . .  | 3846                                   |                                       |                                  | 3846                          |
|   | <b>7</b> Food and beverages . . . . .   |  |                                       |                                  |                               |
|   | <b>8</b> Entertainment . . . . .  |  |                                       |                                  |                               |
|   | <b>9</b> Other direct expenses . . . . .  | 535                                    | 2707                                  | 680                              | 3922                          |
|   | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶ |  |                                       |                                  | ( 7848 )                      |
| <b>11</b> Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶ |   |  |                                       | 18687                            |                               |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|  |  | (a) Bingo  | (b) Pull tabs/instant bingo/progressive bingo                      | (c) Other gaming   | (d) Total gaming (add col (a) through col (c)) |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
| Revenue  | <b>1</b> Gross revenue . . . . .         |  |  |  |  |
| Direct Expenses  | <b>2</b> Cash prizes . . . . .           |  |  |  |  |
|  | <b>3</b> Noncash prizes . . . . .        |  |  |  |  |
|  | <b>4</b> Rent/facility costs . . . . .   |  |  |  |  |
|  | <b>5</b> Other direct expenses . . . . . |  |  |  |  |
|  | <b>6</b> Volunteer labor . . . . .       | <input type="checkbox"/> Yes _____%<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____%<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____%<br><input type="checkbox"/> No |  |
| <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶     |  |  |  | ( )  |  |
| <b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶ |  |  |  |  |  |

|   | Yes        | No |
|---|------------|----|
| <b>9</b> Enter the state(s) in which the organization operates gaming activities: _____   |            |    |
| <b>a</b> Is the organization licensed to operate gaming activities in each of these states? . . . . .   | <b>9a</b>  |    |
| <b>b</b> If "No," explain:<br>_____<br>_____  |            |    |
| <b>10a</b> Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?<br><b>b</b> If "Yes," explain:<br>_____<br>_____          | <b>10a</b> |    |
| <b>11</b> Does the organization operate gaming activities with nonmembers? . . . . .  | <b>11</b>  |    |
| <b>12</b> Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . | <b>12</b>  |    |

|            |  |            | Yes | No |
|------------|--|------------|-----|----|
| <b>13</b>  | Indicate the percentage of gaming activity operated in:  |            |     |    |
| a          | The organization's facility . . . . .  | <b>13a</b> | %   |    |
| b          | An outside facility . . . . .  | <b>13b</b> | %   |    |
| <b>14</b>  | Enter the name and address of the person who prepares the organization's gaming/special events books and records:  |            |     |    |
|            | Name ▶ .....   |            |     |    |
|            | Address ▶ .....  |            |     |    |
| <b>15a</b> | Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .   | <b>15a</b> |     |    |
| b          | If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ ..... and the amount of gaming revenue retained by the third party ▶ \$ .....                                   |            |     |    |
| c          | If "Yes," enter name and address of the third party:   |            |     |    |
|            | Name ▶ .....   |            |     |    |
|            | Address ▶ .....  |            |     |    |
| <b>16</b>  | Gaming manager information:  |            |     |    |
|            | Name ▶ .....   |            |     |    |
|            | Gaming manager compensation ▶ \$ .....   |            |     |    |
|            | Description of services provided ▶ .....   |            |     |    |
|            | <input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor  |            |     |    |
| <b>17</b>  | Mandatory distributions:   |            |     |    |
| a          | Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .   | <b>17a</b> |     |    |
| b          | Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ ..... |            |     |    |

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2009**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organizations answered "Yes" on Form  
990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

Name of the organization: **Hendricks County Senior Services, Inc**  
Employer identification number: **35 : 1445497**

**Part I Types of Property**

|  | (a)<br>Check if<br>applicable | (b)<br>Number of contributions | (c)<br>Revenues reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>revenues |
|--|-------------------------------|--------------------------------|---|--|
| 1 Art—Works of art . . . . .   |                               |                                |   |  |
| 2 Art—Historical treasures . . . . .                                       |                               |                                |   |  |
| 3 Art—Fractional interests . . . . .                                       |                               |                                |   |  |
| 4 Books and publications . . . . .   |                               |                                |   |  |
| 5 Clothing and household<br>goods . . . . .                                |                               |                                |   |  |
| 6 Cars and other vehicles . . . . .  | ✓                             | 5                              | 217675  | cost                                     |
| 7 Boats and planes . . . . .   |                               |                                |   |  |
| 8 Intellectual property . . . . .  |                               |                                |   |  |
| 9 Securities—Publicly traded . . . . .                                     |                               |                                |   |  |
| 10 Securities—Closely held stock . . . . .                                 |                               |                                |   |  |
| 11 Securities—Partnership, LLC,<br>or trust interests . . . . .            |                               |                                |   |  |
| 12 Securities—Miscellaneous . . . . .                                      |                               |                                |   |  |
| 13 Qualified conservation<br>contribution—Historic<br>structures . . . . . |                               |                                |   |  |
| 14 Qualified conservation<br>contribution—Other . . . . .                  |                               |                                |   |  |
| 15 Real estate—Residential . . . . .                                       |                               |                                |   |  |
| 16 Real estate—Commercial . . . . .  |                               |                                |   |  |
| 17 Real estate—Other . . . . .   |                               |                                |   |  |
| 18 Collectibles . . . . .  |                               |                                |   |  |
| 19 Food inventory . . . . .  |                               |                                |   |  |
| 20 Drugs and medical supplies . . . . .                                    |                               |                                |   |  |
| 21 Taxidermy . . . . .   |                               |                                |   |  |
| 22 Historical artifacts . . . . .  |                               |                                |   |  |
| 23 Scientific specimens . . . . .  |                               |                                |   |  |
| 24 Archeological artifacts . . . . .                                       |                               |                                |   |  |
| 25 Other ▶ (. . . . .14933 . . . . .)                                      | ✓                             | 1                              | 14933   | Amortization Schedule                    |
| 26 Other ▶ ( . . . . . )   |                               |                                |   |  |
| 27 Other ▶ ( . . . . . )   |                               |                                |   |  |
| 28 Other ▶ ( . . . . . )   |                               |                                |   |  |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29** 0

|   | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . . |     | ✓  |
| b If "Yes," describe the arrangement in Part II.  |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .  |     | ✓  |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .  |     | ✓  |
| b If "Yes," describe in Part II.  |     |    |
| 33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.   |     |    |



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

**Hendricks County Senior Services, Inc**

Employer identification number

**35 : 1445497**

**Part III 4 D - Information Access & Referral - Information given by telephone and in person, access to health aide, health screening, educational opportunities and insurance and legal assistance.**

**5349 contacts for 2443 people**

**Part VI Section A Line 10 - The Executive Committee of the Board of Directors reviews Form990 before filing. They compare financials from the audit with the 990 return.**

**Part VI Section B Line 12a - Hendricks County Senior Services, Inc. monitors and enforces compliance of the conflict of interest policy by having an annual review and signing of the policy by each of the Board Members.**

**Part VI Section B Line 15b - The Executive Committee of the Board of Directors utilizes the United Way of Central Indiana Non-Profit Wage Survey to determine compensation for the Executive Director.**

**Part VI Section C Line19 - Hendricks County Senior Services, Inc. gives its governing documents, conflict of interest policy and financial statements to any requestor.**

**Part V Line 3b - No unrelated business gross income.**

Name of the organization

Employer identification number

**Hendricks County Senior Services, Inc**

**35**

**1445497**

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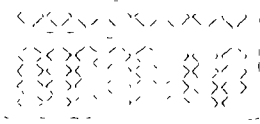
**HENDRICKS COUNTY SENIOR SERVICES, INC.**

**FINANCIAL STATEMENTS**

**Years Ended June 30, 2010 and 2009**

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*From Vision to Solution*

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Hendricks County Senior Services, Inc.  
Danville, Indiana

We have audited the accompanying statement of financial position of Hendricks County Senior Services, Inc. (a nonprofit Agency) as of June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hendricks County Senior Services, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2011, on our consideration of Hendricks County Senior Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenues and functional expenses on pages 16-17 are presented for purposes of additional analysis and are not a required part of the financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Amy E. Hume & Associates, LLC*

Plainfield, Indiana  
January 25, 2011

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**

June 30

|   | 2010                |                        |                     | 2009                |                        |                     |
|---|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
|   | Unrestricted        | Temporarily Restricted |                     | Unrestricted        | Temporarily Restricted |                     |
|   |                     | Totals                 | -                   |                     | -                      | -                   |
| <b>ASSETS</b>                           |                     |                        |                     |                     |                        |                     |
| Cash and cash equivalents               | \$ 101,224          | -                      | \$ 101,224          | \$ 131,124          | \$ 20,000              | \$ 151,124          |
| Certificates of deposit, at cost        | 64,727              | -                      | 64,727              | 61,934              | -                      | 61,934              |
| Grants and accounts receivable          | 182,194             | -                      | 182,194             | 119,287             | -                      | 119,287             |
| Prepaid expenses                        | 9,854               | -                      | 9,854               | 10,381              | -                      | 10,381              |
| Building use rights, net                | 899,378             | -                      | 899,378             | 944,347             | -                      | 944,347             |
| Property and equipment, net             | 381,642             | -                      | 381,642             | 250,021             | -                      | 250,021             |
| <b>Total assets</b>                     | <b>\$ 1,639,019</b> | <b>-</b>               | <b>\$ 1,639,019</b> | <b>\$ 1,517,094</b> | <b>\$ 20,000</b>       | <b>\$ 1,537,094</b> |
| <b>LIABILITIES</b>                      |                     |                        |                     |                     |                        |                     |
| Accounts payable                        | \$ 14,910           | -                      | \$ 14,910           | \$ 11,147           | -                      | \$ 11,147           |
| Accrued and withheld payroll taxes      | 4,266               | -                      | 4,266               | 4,221               | -                      | 4,221               |
| Deferred revenue                        | -                   | -                      | -                   | 13,000              | -                      | 13,000              |
| Other accruals                          | 20,820              | -                      | 20,820              | 16,949              | -                      | 16,949              |
| <b>Total liabilities</b>                | <b>39,996</b>       | <b>-</b>               | <b>39,996</b>       | <b>45,317</b>       | <b>-</b>               | <b>45,317</b>       |
| <b>NET ASSETS</b>                       |                     |                        |                     |                     |                        |                     |
| Unrestricted                            | 1,599,023           | -                      | 1,599,023           | 1,471,777           | -                      | 1,471,777           |
| Temporarily restricted                  | -                   | -                      | -                   | -                   | 20,000                 | 20,000              |
| <b>Total net assets</b>                 | <b>1,599,023</b>    | <b>-</b>               | <b>1,599,023</b>    | <b>1,471,777</b>    | <b>20,000</b>          | <b>1,491,777</b>    |
| <b>Total liabilities and net assets</b> | <b>\$ 1,639,019</b> | <b>-</b>               | <b>\$ 1,639,019</b> | <b>\$ 1,517,094</b> | <b>\$ 20,000</b>       | <b>\$ 1,537,094</b> |

See accompanying notes to financial statements and independent auditor's report.

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**STATEMENTS OF ACTIVITIES**  
**For the Years Ended June 30**

|   | 2010                |                        |                     | 2009                |                        |                     |
|---|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
|   | Unrestricted        | Temporarily Restricted | Totals              | Unrestricted        | Temporarily Restricted | Totals              |
|   |                     |                        |                     |                     |                        |                     |
| <b>REVENUES</b>                           |                     |                        |                     |                     |                        |                     |
| Government support                        |                     |                        |                     |                     |                        |                     |
| Central Indiana Council on Aging          | \$ 118,378          | \$ -                   | \$ 118,378          | \$ 133,214          | \$ -                   | \$ 133,214          |
| State                                     | 535,638             | -                      | 535,638             | 377,515             | -                      | 377,515             |
| Local                                     | 56,780              | -                      | 56,780              | 54,890              | -                      | 54,890              |
| Medicaid                                  | 60,633              | -                      | 60,633              | 52,456              | -                      | 52,456              |
| Public support                            |                     |                        |                     |                     |                        |                     |
| United Way of Central Indiana             | 143,132             | -                      | 143,132             | 177,381             | -                      | 177,381             |
| Contributions                             | 173,486             | -                      | 173,486             | 54,469              | 20,000                 | 74,469              |
| Gifts-in-kind contributions               | 16,030              | -                      | 16,030              | 15,710              | -                      | 15,710              |
| Program service fees                      | 172,868             | -                      | 172,868             | 136,493             | -                      | 136,493             |
| Special events, net                       | 21,619              | -                      | 21,619              | 28,581              | -                      | 28,581              |
| Interest income                           | 3,022               | -                      | 3,022               | 3,780               | -                      | 3,780               |
| Other                                     | 3,376               | -                      | 3,376               | 5,803               | -                      | 5,803               |
| Net assets released from restrictions     | 20,000              | (20,000)               | -                   | 55,000              | (55,000)               | -                   |
| <b>Total revenues</b>                     | <u>1,324,962</u>    | <u>(20,000)</u>        | <u>1,304,962</u>    | <u>1,095,292</u>    | <u>(35,000)</u>        | <u>1,060,292</u>    |
| <b>EXPENSES</b>                           |                     |                        |                     |                     |                        |                     |
| Program services                          |                     |                        |                     |                     |                        |                     |
| Supporting services                       | 1,038,850           | -                      | 1,038,850           | 953,571             | -                      | 953,571             |
| General and administrative                | 129,079             | -                      | 129,079             | 87,077              | -                      | 87,077              |
| Fundraising                               | 29,787              | -                      | 29,787              | 26,947              | -                      | 26,947              |
| <b>Total supporting expenses</b>          | <u>158,866</u>      | <u>-</u>               | <u>158,866</u>      | <u>114,024</u>      | <u>-</u>               | <u>114,024</u>      |
| <b>Total expenses</b>                     | <u>1,197,716</u>    | <u>-</u>               | <u>1,197,716</u>    | <u>1,067,595</u>    | <u>-</u>               | <u>1,067,595</u>    |
| <b>Change in net assets</b>               | 127,246             | (20,000)               | 107,246             | 27,697              | (35,000)               | (7,303)             |
| <b>NET ASSETS - beginning of the year</b> | <u>1,471,777</u>    | <u>20,000</u>          | <u>1,491,777</u>    | <u>1,444,080</u>    | <u>55,000</u>          | <u>1,499,080</u>    |
| <b>NET ASSETS - end of year</b>           | <u>\$ 1,599,023</u> | <u>\$ -</u>            | <u>\$ 1,599,023</u> | <u>\$ 1,471,777</u> | <u>\$ 20,000</u>       | <u>\$ 1,491,777</u> |

See accompanying notes to financial statements and independent auditor's report

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**STATEMENTS OF CASH FLOW**  
**For the Years Ended June 30**

|  | <u>2010</u>              | <u>2009</u>              |
|--|--------------------------|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                          |                          |
| Change in Net Assets   | \$ 107,246               | \$ (7,303)               |
| Adjustments to reconcile Change in Net Assets<br>to Net Cash Provided by Operating Activities: |                          |                          |
| Depreciation and amortization  | 87,179                   | 71,947                   |
| Amortization of building use   | 44,969                   | 46,066                   |
| Reinvestment of interest earned on certificates of deposit                                     | (2,793)                  | (2,670)                  |
| Vehicles received through grants   | -                        | (96,240)                 |
| In-kind donation for equipment and vehicle   | -                        | (777)                    |
| (Increase) decrease in operating assets:   |                          |                          |
| Receivables  | (62,907)                 | (27,504)                 |
| Prepaid expenses   | 527                      | (4,214)                  |
| Increase (decrease) in operating liabilities:  |                          |                          |
| Accounts payable   | 3,763                    | (2,706)                  |
| Deferred revenue   | (13,000)                 | 13,000                   |
| Accrued and withheld payroll taxes   | 45                       | (202)                    |
| Other accruals   | 3,871                    | 4,059                    |
| <b>Net Cash Provided (Used) by Operating Activities</b>  | <u>168,900</u>           | <u>(6,544)</u>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                          |                          |
| Purchases of equipment   | <u>(218,800)</u>         | <u>(40,731)</u>          |
| <b>Net Cash Used by Investing Activities</b>   | <u>(218,800)</u>         | <u>(40,731)</u>          |
| <b>Net Decrease in Cash and Cash Equivalents</b>   | (49,900)                 | (47,275)                 |
| <b>CASH AND CASH EQUIVALENTS - Beginning of Year</b>   | <u>151,124</u>           | <u>198,399</u>           |
| <b>CASH AND CASH EQUIVALENTS - End of Year</b>   | <u><u>\$ 101,224</u></u> | <u><u>\$ 151,124</u></u> |

See accompanying notes to financial statements and independent auditor's report.

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2010**

|                                  | Program Services |               |                          |               |                |               |                |                  |                |               | Supporting Services        |                  | Totals<br>(Memo Only) |        |  |  |  |
|----------------------------------|------------------|---------------|--------------------------|---------------|----------------|---------------|----------------|------------------|----------------|---------------|----------------------------|------------------|-----------------------|--------|--|--|--|
|                                  | Home Services    |               | Information and Referral |               | Respite        |               | LINK           |                  | Health         |               | General and Administrative |                  |                       | Totals |  |  |  |
|                                  |                  |               |                          |               |                |               |                |                  |                |               |                            |                  |                       |        |  |  |  |
| Personnel Costs                  |                  |               |                          |               |                |               |                |                  |                |               |                            |                  |                       |        |  |  |  |
| Salaries                         | 84,005           | 17,842        | 45,785                   | 12,911        | 335,260        | 5,760         | 82,915         | 584,478          | 100,597        | 17,900        | 118,497                    | 702,975          |                       |        |  |  |  |
| Payroll taxes                    | 6,572            | 1,237         | 3,217                    | 914           | 25,489         | 399           | 6,867          | 44,695           | 4,830          | 1,290         | 6,120                      | 50,815           |                       |        |  |  |  |
| Fringe benefits                  | 1,746            | 1,904         | 1,625                    | 1,692         | 14,000         | 1,379         | 3,621          | 25,967           | 5,263          | 672           | 5,935                      | 31,902           |                       |        |  |  |  |
| Total personnel costs            | 92,323           | 20,983        | 50,627                   | 15,517        | 374,749        | 7,538         | 93,403         | 655,140          | 110,690        | 19,862        | 130,552                    | 785,692          |                       |        |  |  |  |
| Professional Fees                |                  |               |                          |               |                |               |                |                  |                |               |                            |                  |                       |        |  |  |  |
| Supplies                         | 774              | 759           | 759                      | 759           | 1,518          | 759           | 8,332          | 13,660           | 6,138          | 682           | 6,820                      | 6,820            |                       |        |  |  |  |
| Postage                          | 175              | 349           | 175                      | 1,397         | -              | 175           | 873            | 3,144            | 175            | 175           | 350                        | 1,518            |                       |        |  |  |  |
| Building Maintenance/Upkeep      | 166              | 166           | 166                      | 166           | 333            | 166           | 1,832          | 2,995            | 166            | 166           | 332                        | 3,494            |                       |        |  |  |  |
| Occupancy/Utilities              | 1,005            | 1,005         | 1,005                    | 1,005         | 2,010          | 1,005         | 11,053         | 18,088           | 1,005          | 1,005         | 2,010                      | 20,098           |                       |        |  |  |  |
| Telephone                        | 889              | 889           | 889                      | 889           | 4,867          | -             | 1,778          | 10,201           | 889            | 889           | 1,778                      | 11,979           |                       |        |  |  |  |
| Rent/Maintenance of Equipment    | -                | -             | -                        | -             | 6,925          | -             | 542            | 7,467            | -              | -             | -                          | 7,467            |                       |        |  |  |  |
| Vehicle Repair                   | -                | -             | -                        | -             | 45,032         | -             | -              | 45,032           | -              | -             | -                          | 45,032           |                       |        |  |  |  |
| Gasoline                         | -                | -             | -                        | -             | 78,734         | -             | -              | 78,734           | -              | -             | -                          | 78,734           |                       |        |  |  |  |
| Printing/Publications            | 364              | 1,821         | 364                      | 364           | -              | 364           | 1,157          | 4,434            | 300            | 468           | 768                        | 5,202            |                       |        |  |  |  |
| Travel/Transportation            | 9,331            | -             | 4,318                    | -             | 57             | -             | -              | 13,706           | 955            | -             | 955                        | 14,661           |                       |        |  |  |  |
| Volunteer Recognition            | -                | 142           | -                        | -             | 142            | 142           | 997            | 1,423            | -              | -             | -                          | 1,423            |                       |        |  |  |  |
| Drug Testing                     | -                | -             | -                        | -             | 1,213          | -             | -              | 1,213            | -              | -             | -                          | 1,213            |                       |        |  |  |  |
| Conferences/Meetings             | -                | -             | -                        | -             | 90             | -             | -              | 90               | 877            | -             | 877                        | 967              |                       |        |  |  |  |
| Dues/subscript/Memberships       | 25               | 25            | 25                       | 25            | -              | 25            | 23             | 148              | 392            | 49            | 441                        | 589              |                       |        |  |  |  |
| Insurance                        | 2,270            | 4,540         | 2,270                    | 2,270         | 15,890         | 2,270         | 11,350         | 40,860           | 2,270          | 2,270         | 4,540                      | 45,400           |                       |        |  |  |  |
| Miscellaneous Expense            | 200              | 200           | 200                      | 200           | 60             | 200           | 200            | 1,260            | 1,001          | -             | 1,001                      | 2,261            |                       |        |  |  |  |
| Depreciation and Amortization    | 2,242            | 2,242         | 2,242                    | 2,242         | 69,243         | 2,242         | 2,242          | 82,695           | 2,242          | 2,242         | 4,484                      | 87,179           |                       |        |  |  |  |
| Building usage                   | 1,220            | 1,220         | 1,220                    | 1,220         | 1,220          | 1,220         | 51,240         | 58,560           | 1,220          | 1,220         | 2,440                      | 61,000           |                       |        |  |  |  |
| <b>Total functional expenses</b> | <b>110,984</b>   | <b>34,341</b> | <b>64,260</b>            | <b>26,054</b> | <b>602,083</b> | <b>16,106</b> | <b>185,022</b> | <b>1,038,850</b> | <b>129,079</b> | <b>29,787</b> | <b>158,866</b>             | <b>1,197,716</b> |                       |        |  |  |  |

See accompanying notes to financial statements and independent auditor's report



**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 1 – NATURE OF OPERATIONS AND SIGNIFICANT CONTRACTUAL AND ACCOUNTING POLICIES**

Nature of Operations - Hendricks County Senior Services, Inc. (Senior Services) was incorporated in Indiana on November 2, 1977 as a not-for-profit corporation. Its office is located in Danville, Indiana and serves the elderly primarily in Hendricks County, Indiana.

The purpose of Senior Services is to assist persons 60 years old and over in Hendricks County to live their lives with independence and dignity in their own home for as long as possible.

Program Services – Grant revenues are recorded as earned and the grant expenses are recognized when incurred for a grant-related obligation. In addition to grant income, many of the programs receive program service fees or donations for the various services when they are provided. The following program services are included in the accompanying financial statements:

*Special Transportation* - Transportation is provided on a donation basis to various locations for appointments within the County or in surrounding counties, which includes wheelchair transportation. These services are available as the schedule permits.

*Home Services* - Light house cleaning services are provided on a short-term basis (as after surgery) or on a long-term basis based on need such as blindness or disability. These services are provided based on a fee basis, some of which are subsidized.

*Recreation* - A variety of daily recreational and educational activities are provided at the facility. These services are provided based on a yearly membership fee and are included in program service fees.

*Information and Referral* - Services are provided to answer questions regarding various aspects of senior living and linking persons with appropriate agencies for assistance. These services are provided on a donation basis.

*Respite* - Services are provided for the elderly in the absence of the primary caregiver on a fee basis.

*Caregiver* - Seminars, support groups and educational programs are provided for those caring for an elderly loved one. These services are provided on a donation basis.

*LINK Transportation* - This is a cooperative collaboration to provide public transit in Hendricks County.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 1 – NATURE OF OPERATIONS AND SIGNIFICANT CONTRACTUAL AND ACCOUNTING POLICIES (continued)**

*Assistance to the Homebound (AHB)* - Volunteers will visit isolated elderly in their homes providing companionship, errand service and household management tasks on a regular basis. These services are provided on a donation basis.

*Health Promotion* - Senior Services provides a monthly health clinic that offers a variety of medical screenings and advice. These services are provided on a donation basis.

*Prime Time Expo* - This is Senior Services' annual fundraiser offering businesses and agencies the opportunity to reach the mature population in Hendricks County. All related expenses for this function are netted against the revenues in the statement of activities.

Summary of Significant Accounting Policies

*Estimates* - The presentation of financial statements are in conformity with generally accepted accounting principles, which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Financial Statement Presentation* - Senior Services is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets as required by the Not-For-Profit Entities Topic of the FASB Accounting Standards Codification. As of June 30, 2010, Senior Services has no temporarily restricted net assets. As of June 30, 2010 and 2009, Senior Services has no permanently restricted net assets.

*Cash and Cash Equivalents* - For purposes of the statement of cash flows, Senior Services considers investments available for current use with an initial maturity date of three months or less to be cash equivalents.

*Allowance For Doubtful Accounts* - The allowance for uncollectible accounts is determined by management based upon historical losses, specific circumstances and general economic conditions. At June 30, 2010 and 2009, management estimated that no allowance was needed.

*Contributions* - Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and nature of any donor restrictions as required by the Not-For-Profit Entities Topic of the FASB Accounting Standards Codification. Gifts and contributions are recorded at fair value.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 1 – NATURE OF OPERATIONS AND SIGNIFICANT CONTRACTUAL AND ACCOUNTING POLICIES (continued)**

*Federal Income Tax* - Senior Services is exempt from Income Tax under Internal Revenue Code Section 501 (c) (3). However a Form 990, Return of Organization Exempt from Income Tax, is required to be filed each year.

*Property and Equipment* – Senior Services follows the practice of capitalizing all expenditures in excess of \$500 for fixed assets and building improvements at cost. The fair value of donated fixed assets is similarly capitalized. Depreciation of fixed assets is provided on a straight-line basis over the estimated useful lives of assets. Amortization of building improvements is provided on a straight-line basis over the life of the building usage. Estimated useful lives are as follows:

|                         |           |
|-------------------------|-----------|
| Building improvements   | 50 years  |
| Furniture and Equipment | 5 years   |
| Vehicles                | 5–7 years |

When items are disposed of, the cost and accumulated depreciation are eliminated from the records of account, and a gain or loss is reported in the change in net assets. Repair and maintenance charges that do not increase the useful lives of the assets are charged to the change in net assets as incurred.

*Statement of Cash Flows* - The indirect method is used to report cash flows from operating activities.

*Functional Expenses* - Expenses are charged to program, administrative, or fundraising based on a combination of specific identification and allocation by management.

**Note 2 – CASH IN EXCESS OF FDIC LIMIT**

Senior Services maintains bank accounts at high credit quality financial institutions which periodically exceed the FDIC guarantee limit during the year. Senior Services' bank accounts were within the FDIC limits as of June 30, 2010 and 2009, respectively.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 3 – GRANTS AND ACCOUNTS RECEIVABLE**

As of June 30, the grants and accounts receivable consisted of the following:

|                                      | 2010       | 2009       |
|--------------------------------------|------------|------------|
| Indiana Department of Transportation | \$ 166,497 | \$ 85,885  |
| Central Indiana Council on Aging     | 13,938     | 24,709     |
| Other                                | 1,759      | 8,693      |
|                                      | \$ 182,194 | \$ 119,287 |
| Totals                               | \$ 182,194 | \$ 119,287 |

**Note 4 – BUILDING USE RIGHTS**

In June 2000, Senior Services had a non-monetary exchange with Hendricks Regional Health (HRH) for their existing building in exchange for the right to the use of a newly constructed building over the next fifty years. The agreement for this exchange was signed on February 11, 2006. The present value of this intangible right to the use of the building was deemed to be \$1,398,423, which approximated the cost to HRH to construct the building. This building use right is being amortized over the term of the agreement using an accelerated methodology.

Under the terms of the agreement, Senior Services agreed to pay \$1 annually for building usage, provide for all maintenance, insure the building, and maintain its tax exempt status while continuing to meet its mission and purpose to the senior citizens of Hendricks County. At the end of the agreement, the building and its contents (other than personal property), revert back to HRH. The agreement contains the option for two five year extensions at the option of HRH. Should either party elect not to renew the agreement, they must give two years notice of their decision. Should the renewal options not be exercised, HRH has agreed to assist Senior Services in identifying and locating a new facility, which would include minimum monetary assistance in the amount of \$50,000.

Annually, building usage expense is recognized for the use of the building based on the fair market rental value of the local market. The difference in the fair market rental and the current year's amortization of the building use rights is recognized as an in-kind donation from HRH, which for the year ended June 30, 2010 and 2009 was \$16,030 and \$14,933, respectively.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 4 – BUILDING USE RIGHTS (continued)**

As of June 30, 2010, the building use rights' related amortization is as follows:

| For the year ended June 30: |           |                |
|-----------------------------|-----------|----------------|
| 2011                        | \$        | 43,872         |
| 2012                        |           | 42,775         |
| 2013                        |           | 41,678         |
| 2014                        |           | 40,582         |
| 2015                        |           | 39,485         |
| Thereafter                  |           | <u>690,986</u> |
|                             | <u>\$</u> | <u>899,378</u> |

**Note 5 – PROPERTY AND EQUIPMENT**

Senior Services' property and equipment consisted of the following as of June 30:

|   | 2010                  | 2009                  |
|---|-----------------------|-----------------------|
| Building improvements                             | \$ 11,481             | \$ 11,481             |
| Furniture and equipment                           | 213,746               | 209,301               |
| Vehicles  | <u>552,708</u>        | <u>410,836</u>        |
| <br>Total - at cost                               | <br>777,935           | <br>631,618           |
| Less accumulated depreciation and<br>amortization | <u>396,293</u>        | <u>381,597</u>        |
| <br>Net property and equipment                    | <br><u>\$ 381,642</u> | <br><u>\$ 250,021</u> |

Senior Services has received vehicles through an Indiana Department of Transportation (INDOT) grant. Under the terms of the grant, there is a lien on the vehicles in connection with the contractual obligations associated with the use of the vehicles. Senior Services is accountable to INDOT throughout the useful life of the vehicles. When the vehicles attain the years of use or mileage requirements, Senior Services can apply for a release of the lien. As of June 30, 2010, there were five vans with a book value of \$206,287 which were still under contractual obligation.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 5 – PROPERTY AND EQUIPMENT (continued)**

Depreciation and amortization expense for the years ended June 30 consisted of the following:

|                               | 2010      | 2009      |
|-------------------------------|-----------|-----------|
| Building improvements         | \$ 287    | \$ 287    |
| Furniture and equipment       | 17,358    | 16,379    |
| Vehicles                      | 69,534    | 55,281    |
|                               | \$ 87,179 | \$ 71,947 |
| Depreciation and amortization | \$ 87,179 | \$ 71,947 |

**Note 6 – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets as of June 30 are available for the following programs:

|                                   | 2010 | 2009      |
|-----------------------------------|------|-----------|
| Indianapolis Retirement Home Fund | \$ - | \$ 20,000 |
|                                   | \$ - | \$ 20,000 |

Net assets were released from grant and donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

|                                   | 2010      | 2009      |
|-----------------------------------|-----------|-----------|
| LINK Transportation Program       | \$ -      | \$ 55,000 |
| Indianapolis Retirement Home Fund | 20,000    | -         |
|                                   | \$ 20,000 | \$ 55,000 |
|                                   | \$ 20,000 | \$ 55,000 |

**Note 7 – CONTINGENCY**

Senior Services was contingently liable for nonvested vacation time in the amount of \$20,949 and \$22,130, respectively as of June 30, 2010 and 2009.

Senior Services was also contingently liable for nonvested sick leave and personal days in the amount of \$81,104 and \$88,580, respectively as of June 30, 2010 and 2009.

**Hendricks County Senior Services, Inc.**  
**Notes To Financial Statements**  
**June 30, 2010 and 2009**

**Note 8 - EXISTENCE OF CONCENTRATION IN SUPPORT RECEIVED**

Senior Services received approximately 35% and 43% of its support from two grant sources during fiscal years 2010 and 2009 – United Way of Central Indiana and Indiana Department of Transportation, respectively. Indiana Department of Transportation represents 92% and 72% of the June 30, 2010 and 2009 grants and accounts receivable, respectively. In the event that this support were to be eliminated, it is likely that Senior Services would need to reduce its current operations. Senior Services does not expect in any way that the support from these sources will be lost in the near term.

**Note 9 – VOLUNTEER SERVICES**

In addition to revenues and expenses reflected in the accompanying financial statements, Senior Services has significant in-kind services rendered by volunteers to assist elderly residents of Hendricks County. These services include recreational activities, transportation, home visits, and information and referral. The in-kind contributions provided by the volunteers have been valued at \$5.85 and \$5.85 per hour, respectively as of June 30, 2010 and 2009. The volunteer services resulted in the following amounts for the years ended June 30 are as follows:

|                          | 2010      | 2009      |
|--------------------------|-----------|-----------|
| Recreation               | \$ 44,841 | \$ 47,850 |
| Transportation           | 4,778     | 6,032     |
| Assistance to Homebound  | 4,067     | 7,569     |
| Information and Referral | 2,146     | 2,175     |
|                          | \$ 55,832 | \$ 63,626 |
| Total                    | \$ 55,832 | \$ 63,626 |

These amounts are not reflected in the statement of activities as they do not qualify for recognition under the Not-For-Profit Entities Topic of the FASB Accounting Standards Codification.

**Note 10 – SUBSEQUENT EVENTS**

Senior Services has evaluated subsequent events through January 25, 2011, which is the date financial statements were available to be issued. No material subsequent events were identified which would require disclosure and/or adjustment to the financial statements as of June 30, 2010.

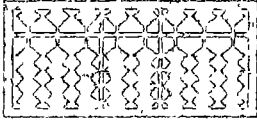
**SUPPLEMENTAL INFORMATION**

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**SCHEDULES OF REVENUES AND FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2010

|                                 | Program Services |                             |            |            |                        |           |                 |              |                               |             | Supporting Services |            |              | Totals<br>(Memo Only) |
|---------------------------------|------------------|-----------------------------|------------|------------|------------------------|-----------|-----------------|--------------|-------------------------------|-------------|---------------------|------------|--------------|-----------------------|
|                                 | Home<br>Services | Information<br>and Referral | Respite    | Caregiver  | LINK<br>Transportation | AHB       | Health<br>Promo | Totals       | General and<br>Administrative |             | Fundraising         | Totals     |              |                       |
|                                 |                  |                             |            |            |                        |           |                 |              | Administrative                | Fundraising |                     |            |              |                       |
| <b>REVENUES</b>                 | \$ 100,000       | \$ 34,725                   | \$ 60,983  | \$ 21,923  | \$ 701,373             | \$ 19,800 | \$ 362,409      | \$ 1,301,212 | \$ -                          | \$ -        | \$ 3,750            | \$ 3,750   | \$ 1,304,962 |                       |
| Total revenues                  |                  |                             |            |            |                        |           |                 |              |                               |             |                     |            |              |                       |
| <b>EXPENSES</b>                 |                  |                             |            |            |                        |           |                 |              |                               |             |                     |            |              |                       |
| Personnel Costs                 | 84,005           | 17,842                      | 45,785     | 12,911     | 335,260                | 5,760     | 82,915          | 584,478      | 100,597                       | 17,900      | 118,497             | 702,975    |              |                       |
| Salaries                        | 6,572            | 1,237                       | 3,217      | 914        | 25,489                 | 399       | 6,867           | 44,695       | 4,830                         | 1,290       | 6,120               | 50,815     |              |                       |
| Payroll taxes                   | 1,746            | 1,904                       | 1,625      | 1,692      | 14,000                 | 1,379     | 3,621           | 23,967       | 5,263                         | 672         | 5,935               | 31,902     |              |                       |
| Fringe benefits                 | 92,323           | 20,983                      | 50,627     | 15,517     | 374,749                | 7,538     | 93,403          | 653,140      | 110,690                       | 19,862      | 130,552             | 783,692    |              |                       |
| Total personnel costs           |                  |                             |            |            |                        |           |                 |              |                               |             |                     |            |              |                       |
| Professional Fees               | -                | -                           | -          | -          | -                      | -         | -               | -            | 6,138                         | 682         | 6,820               | 6,820      |              |                       |
| Supplies                        | 774              | 759                         | 759        | 759        | 1,518                  | 759       | 8,332           | 13,660       | 759                           | 759         | 1,518               | 15,178     |              |                       |
| Postage                         | 175              | 349                         | 175        | 1,397      | -                      | 175       | 873             | 3,144        | 175                           | 175         | 350                 | 3,494      |              |                       |
| Building Maintenance/Upkeep     | 166              | 166                         | 166        | 166        | 333                    | 166       | 1,832           | 2,995        | 166                           | 166         | 332                 | 3,327      |              |                       |
| Occupancy/Utilities             | 1,005            | 1,005                       | 1,005      | 1,005      | 2,010                  | 1,005     | 11,053          | 18,088       | 1,005                         | 1,005       | 2,010               | 20,098     |              |                       |
| Telephone                       | 889              | 889                         | 889        | 889        | 4,867                  | -         | 1,778           | 10,201       | 889                           | 889         | 1,778               | 11,979     |              |                       |
| Rental/Maintenance of Equipment | -                | -                           | -          | -          | 6,925                  | -         | 542             | 7,467        | -                             | -           | -                   | 7,467      |              |                       |
| Vehicle Repair                  | -                | -                           | -          | -          | 45,032                 | -         | -               | 45,032       | -                             | -           | -                   | 45,032     |              |                       |
| Gasoline                        | -                | -                           | -          | -          | 78,734                 | -         | -               | 78,734       | -                             | -           | -                   | 78,734     |              |                       |
| Printing/Publications           | 364              | 1,821                       | 364        | 364        | -                      | 364       | 1,157           | 4,434        | 300                           | 468         | 768                 | 5,202      |              |                       |
| Travel/Transportation           | 9,331            | -                           | 4,318      | -          | 57                     | -         | -               | 13,706       | 955                           | -           | 955                 | 14,661     |              |                       |
| Volunteer Recognition           | -                | 142                         | -          | -          | 142                    | 142       | 997             | 1,423        | -                             | -           | -                   | 1,423      |              |                       |
| Drug Testing                    | -                | -                           | -          | -          | 1,213                  | -         | -               | 1,213        | -                             | -           | -                   | 1,213      |              |                       |
| Conferences/Meetings            | -                | -                           | -          | -          | 90                     | -         | -               | 90           | 877                           | -           | 877                 | 967        |              |                       |
| Dues/subscript/Memberships      | 25               | 25                          | 25         | 25         | -                      | 25        | 23              | 148          | 392                           | 49          | 441                 | 589        |              |                       |
| Insurance                       | 2,270            | 4,540                       | 2,270      | 2,270      | 15,890                 | 2,270     | 11,350          | 40,860       | 2,270                         | 2,270       | 4,540               | 45,400     |              |                       |
| Miscellaneous Expense           | 200              | 200                         | 200        | 200        | 60                     | 200       | 200             | 1,260        | 1,001                         | -           | 1,001               | 2,261      |              |                       |
| Depreciation and Amortization   | 2,242            | 2,242                       | 2,242      | 2,242      | 69,243                 | 2,242     | 2,242           | 82,695       | 2,242                         | 2,242       | 4,484               | 87,179     |              |                       |
| Building usage                  | 1,220            | 1,220                       | 1,220      | 1,220      | 1,220                  | 1,220     | 51,240          | 58,560       | 1,220                         | 1,220       | 2,440               | 61,000     |              |                       |
| Total functional expenses       | 110,984          | 34,341                      | 64,260     | 26,054     | 602,083                | 16,106    | 185,022         | 1,038,850    | 129,079                       | 29,787      | 158,866             | 1,197,716  |              |                       |
| Change in net assets            | \$ (10,985)      | \$ 384                      | \$ (3,277) | \$ (4,131) | \$ 99,290              | \$ 3,694  | \$ 177,387      | \$ 262,362   | \$ (129,079)                  | \$ (26,037) | \$ (155,116)        | \$ 107,246 |              |                       |

**HENDRICKS COUNTY SENIOR SERVICES, INC.**  
**SCHEDULES OF REVENUES AND FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2009

|                                  | Program Services |                             |                 |                 |                        |                 |                  | Supporting Services           |                    |                     | Totals<br>(Memo Only) |
|----------------------------------|------------------|-----------------------------|-----------------|-----------------|------------------------|-----------------|------------------|-------------------------------|--------------------|---------------------|-----------------------|
|                                  | Home<br>Services | Information<br>and Referral | Respite         | Caregiver       | LINK<br>Transportation | AHB             | Health<br>Promo  | General and<br>Administrative |                    | Totals              |                       |
|                                  |                  |                             |                 |                 |                        |                 |                  | Fundraising                   | Totals             |                     |                       |
| <b>REVENUES</b>                  | \$ 91,092        | \$ 38,502                   | \$ 51,883       | \$ 27,268       | \$ 634,041             | \$ 17,902       | \$ 197,504       | \$ -                          | \$ 2,100           | \$ 2,100            | \$ 1,060,292          |
| <b>EXPENSES</b>                  |                  |                             |                 |                 | \$ 1,058,192           |                 |                  |                               |                    |                     |                       |
| Personnel Costs                  |                  |                             |                 |                 |                        |                 |                  |                               |                    |                     |                       |
| Salaries                         | 65,300           | 16,690                      | 32,600          | 12,318          | 315,337                | 5,391           | 92,933           | 61,375                        | 16,945             | 78,320              | 618,889               |
| Payroll taxes                    | 5,615            | 1,179                       | 1,716           | 853             | 23,262                 | 378             | 6,174            | 4,540                         | 1,234              | 5,774               | 44,951                |
| Fringe benefits                  | 1,450            | 1,498                       | 1,105           | 1,498           | 14,151                 | 645             | 5,445            | 2,972                         | 1,137              | 4,109               | 29,901                |
| Total personnel costs            | 72,365           | 19,367                      | 35,421          | 14,669          | 352,750                | 6,414           | 104,552          | 68,887                        | 19,316             | 88,203              | 693,741               |
| Professional Fees                | -                | -                           | -               | -               | -                      | -               | -                | 7,025                         | 781                | 7,806               | 7,806                 |
| Supplies                         | 657              | 641                         | 641             | 641             | 1,282                  | 641             | 7,037            | 641                           | 641                | 1,282               | 12,822                |
| Postage                          | 83               | 165                         | 83              | 496             | -                      | 83              | 578              | 83                            | 83                 | 166                 | 1,654                 |
| Building Maintenance/Upkeep      | 542              | 542                         | 542             | 542             | 1,083                  | 542             | 9,959            | 542                           | 542                | 1,084               | 10,836                |
| Occupancy/Utilities              | 1,053            | 1,053                       | 1,053           | 1,053           | 2,107                  | 1,053           | 11,587           | 1,053                         | 1,053              | 2,106               | 21,065                |
| Telephone                        | 429              | 429                         | 429             | 429             | 5,291                  | -               | 429              | 429                           | 429                | 858                 | 8,294                 |
| Rental/Maintenance of Equipment  | 292              | 1,460                       | 292             | 292             | 584                    | 292             | 2,044            | 292                           | 292                | 584                 | 5,840                 |
| Vehicle Repair                   | -                | -                           | -               | -               | 44,143                 | -               | -                | -                             | -                  | -                   | 44,143                |
| Gasoline                         | -                | -                           | -               | -               | 58,536                 | -               | -                | -                             | -                  | -                   | 58,536                |
| Printing/Publications            | 448              | 2,240                       | 448             | 448             | -                      | 448             | 1,600            | 300                           | 468                | 768                 | 6,400                 |
| Travel/Transportation            | 6,962            | -                           | 4,814           | -               | 41                     | -               | -                | 1,749                         | -                  | 1,749               | 13,566                |
| Volunteer Recognition            | -                | 76                          | -               | -               | 76                     | 76              | 535              | -                             | -                  | -                   | 763                   |
| Drug Testing                     | -                | -                           | -               | -               | 1,016                  | -               | -                | -                             | -                  | -                   | 1,016                 |
| Conferences/Meetings             | -                | -                           | -               | -               | 90                     | -               | -                | 1,374                         | -                  | 1,374               | 1,464                 |
| Dues/subscrip/Memberships        | 23               | 23                          | 23              | 23              | -                      | 23              | 23               | 272                           | 45                 | 317                 | 455                   |
| Insurance                        | 2,144            | 4,288                       | 2,144           | 2,144           | 15,007                 | 2,144           | 10,719           | 2,144                         | 2,144              | 4,288               | 42,878                |
| Miscellaneous Expense            | 200              | 200                         | 200             | 200             | -                      | 200             | 1,669            | 500                           | 200                | 700                 | 3,369                 |
| Depreciation and Amortization    | 208              | 833                         | 208             | 208             | 65,282                 | 208             | 4,167            | 833                           | -                  | 833                 | 71,947                |
| Building usage                   | 476              | 1,906                       | 476             | 476             | 36,984                 | 476             | 18,300           | 953                           | 953                | 1,906               | 61,000                |
| <b>Total functional expenses</b> | <b>85,882</b>    | <b>33,223</b>               | <b>46,774</b>   | <b>21,621</b>   | <b>584,272</b>         | <b>12,600</b>   | <b>169,199</b>   | <b>87,077</b>                 | <b>26,947</b>      | <b>114,024</b>      | <b>1,067,595</b>      |
| <b>Change in net assets</b>      | <b>\$ 5,210</b>  | <b>\$ 5,279</b>             | <b>\$ 5,109</b> | <b>\$ 5,647</b> | <b>\$ 49,769</b>       | <b>\$ 5,302</b> | <b>\$ 28,305</b> | <b>\$ (87,077)</b>            | <b>\$ (24,847)</b> | <b>\$ (111,924)</b> | <b>\$ (7,303)</b>     |



*From Vision to Solution*

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Hendricks County Senior Services, Inc.  
Danville, Indiana

We have audited the financial statements of Hendricks County Senior Services, Inc. (a nonprofit Agency) as of and for the year ended June 30, 2010, and have issued our report thereon dated January 25, 2011. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Hendricks County Senior Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hendricks County Senior Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

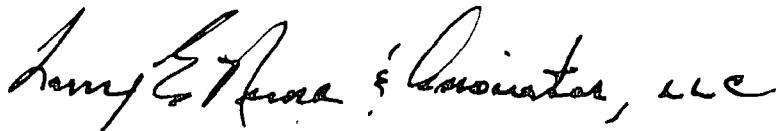
*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hendricks County Senior Services, Inc.'s financial statements are 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*.

This report is intended solely for the information and use of the finance committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature of Amy E. Hines in cursive script.

Plainfield, Indiana  
January 25, 2011