

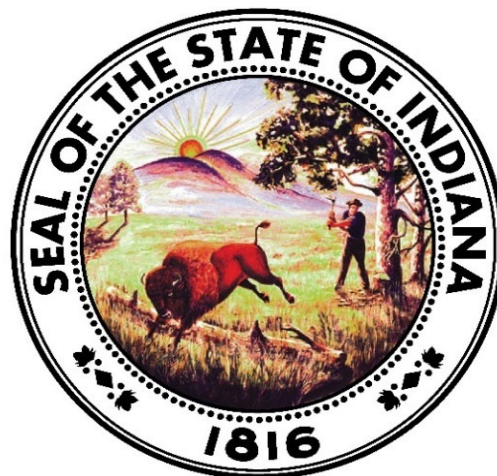
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
07/26/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra Walker	01-01-22 to 12-31-23
County Treasurer	Bill Upchurch	01-01-22 to 12-31-23
Clerk of the Circuit Court	Jennifer Grubbs	01-01-22 to 12-31-23
County Sheriff	Richard McCorkle John Sproles	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Linda Winchester Lisa Loveless	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Bobbi Plummer Steve Dellinger	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Kenon Gray	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Henry County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, on our consideration of the County'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

June 28, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 2,820,108	\$ 15,572,761	\$ 15,245,649	\$ 3,147,220
Accident Report	1,485	4,741	5,634	592
Campaign Finance Enforcement/County	-	450	-	450
City and Town Court Costs	166,290	14,294	-	180,584
Clerk's Records Perpetuation	161,046	43,663	28,391	176,318
Community Corrections	25,315	455,760	393,998	87,077
Community Transition Program	221,116	7,100	8,338	219,878
Sales Disclosure - County Share	27,452	13,920	1,498	39,874
Cumulative Bridge	757,985	357,670	633,581	482,074
Cumulative Capital Development	245,245	456,073	547,521	153,797
Drug Free Community	69,461	59,549	72,247	56,763
Electronic Map Generation	1,665	234	350	1,549
Emergency Planning/Right to Know	29,308	-	6,407	22,901
Firearms Training	27,188	41,536	35,243	33,481
Food and Beverage Tax	-	745,183	745,183	-
General Drain Improvement	9,114	83,345	-	92,459
Health	255,227	593,116	602,975	245,368
Identification Security Protection	32,229	8,471	20,545	20,155
Local Health Maintenance	45,606	35,550	50,695	30,461
Local Road and Street	802,892	865,079	785,203	882,768
LOIT Public Safety - County Share	174,010	1,387,528	1,339,654	221,884
Motor Vehicle Highway Restricted	836,579	2,043,270	2,000,000	879,849
Medical Care for Inmates	7,861	9,536	12,989	4,408
Misdemeanant	6,516	33,347	39,238	625
Motor Vehicle Highway	798,729	2,178,022	1,683,396	1,293,355
Park Nonreverting Operating	129,339	473,713	480,973	122,079
Plat Book	104,519	27,885	9,367	123,037
Rainy Day	205,609	-	-	205,609
2012 Reassessment	-	181,441	181,441	-
Recorder's Records Perpetuation	433,318	151,271	184,789	399,800
Sex and Violent Offender Administration	479	3,383	3,592	270
Supplemental Public Defender Services	10,067	10,038	61	20,044
Surplus Tax	206,941	242,728	132,463	317,206
Surveyor's Corner Perpetuation	188,509	42,406	7,991	222,924
Tax Sale Redemption	38,727	121,710	134,722	25,715
Tax Sale Surplus	930,603	1,583,408	916,508	1,597,503
Local Health Department Trust Account	7,467	27,152	29,829	4,790
Vehicle Inspection	1,923	784	2,679	28
GAL/CASA	178,167	79,899	54,683	203,383
County Elected Officials Training	42,026	8,471	6,310	44,187
County Offender Transportation Fund	7,123	625	-	7,748
Statewide 911	340,608	658,698	687,205	312,101
REASSESSMENT	181,362	231,076	247,708	164,730
Property Tax Assessment Appeals	33,207	9	669	32,547
OPIOID RESTRICTED FUND	-	440,698	-	440,698
OPIOID UNRESTRICTED FUND	-	187,700	-	187,700
Adult Probation Administrative	413,413	126,364	55,538	484,239
Juvenile Probation Administrative	24,982	4,355	-	29,337
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	4,688	15,107	13,196	6,599
Drain Maintenance	2,231,138	915,551	717,459	2,429,230
Drug Task Force	26,314	73,242	91,467	8,089
Collection Agency Fees	204	-	-	204
Donations	57,630	8,519	30,887	35,262
REDEVELOPMENT ALLOCATION	-	3,299,618	3,299,618	-
Debt Service	739,932	1,268,473	1,306,000	702,405
Self-Insurance	583,009	3,805,137	3,433,568	954,578
Payroll Clearing	14,707	4,802,608	4,803,195	14,120
Payroll Withholding - Other	23,302	257,450	254,225	26,527
Settlement	-	33,623,775	33,623,775	-
Wheel Tax / Surtax Combined	1,931,457	1,818,950	1,831,581	1,918,826
Wheel Tax	371	270,327	268,685	2,013
Sur Tax	-	2,008,340	2,008,340	-
CVET Agency	-	209,221	209,221	-
Financial Institution Tax	-	527,265	527,265	-
State Fines and Forfeitures	6,336	36,559	35,486	7,409
Infraction Judgements	6,467	58,213	59,325	5,355
Overweight Vehicle Fines	-	566	556	10
Special Death Benefit	445	4,930	5,060	315
Sales Disclosure - State Share	2,310	14,080	15,500	890
Coroners Training & Con't Education	1,267	5,326	5,835	758
Mortgage Recording Fees - State Share	865	4,393	4,945	313
Child Restraint Violation Fines	-	125	125	-
2022 GENERAL REVENUE BOND	-	3,390,000	91,600	3,298,400
Education Plate Fees Agency	-	450	450	-
Innkeepers Tax Collections	23,345	66,009	48,904	40,450
93.563 Prosecutor PCA	32,392	14,855	16,196	31,051

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
93.563 Title IV-D Incentive	49,646	22,653	20,393	51,906
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	4,698	-	-	4,698
93.563 Prosecutor IV-D Incentive-Post Oct '99	104,982	34,085	31,215	107,852
93.563 Clerk IV-D Incentive-Post Oct '99	116,966	22,653	11,412	128,207
Health Dept Donations	410	2,217	2,143	484
EMA Donations	21,363	100	302	21,161
IN State Opioid Response Grant	60,000	895	14,797	46,098
Sheriff's Inmate Trust	16,789	1,139,695	1,138,401	18,083
Treasurer	2,137,618	1,694,372	2,137,618	1,694,372
Jail Commissary	56,174	309,062	358,460	6,776
Clerk's Trust	817,780	3,192,992	3,131,409	879,363
Henry County Convention Visitor & Tourism Commiss	57,274	63,904	87,592	33,586
Clerk's Child Support	5,241	519,838	517,725	7,354
2019 GO BOND	948,882	-	232,099	716,783
IMMUNIZATIONS & VACCINES FOR CHILDREN	8,013	104,777	141,158	(28,368)
HEALTH DEPT CUMULATIVE IMMUNIZATION	5,068	10,919	8,878	7,109
LIT CORR/REHAB FACILITIES	2,586,557	2,134,742	1,584,666	3,136,633
AUCTIONS	100	-	-	100
TIF INDUSTRIAL PARK ALLOCATION	674,817	826,977	583,590	918,204
TIF SP ECON DEV ALLOCATION	560,429	641,667	30,061	1,172,035
TIF I-70/3 ECON DEV	718,706	216,031	16,655	918,082
TIF I-70/NW QUARDRANT ALLOCATION	33,195	10,361	38,841	4,715
TIF I-70/SR109 ALLOCATION	971,412	166,766	409,099	729,079
TIF CR 400 S COUNSTRUCTION	36,882	2	36,884	-
TIF CR 400 S ALLOCATION	62,123	1,332,650	831,153	563,620
RDC OPERATING ACCT	103,584	22,803	27,342	99,045
Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM	21	2,500	1,950	571
HENRY CO REDEV 2020A REFUNDING CAPITAL	6,303	48	-	6,351
HENRY CO REDEV 2020 A & B P & I	13	180,505	180,400	118
HENRY CO REDEV TAX 2020 B REF CAPITAL	6,046	47	-	6,093
HENRY CO TAXABLE 2020 C REF CAPITAL	4,401	34	-	4,435
HENRY CO REDEV TAX 2020 C DEBT	66,387	513	-	66,900
HENRY CO REDEV TAX 2020 C P & I	5	53,816	53,785	36
HENRY CO REV TX EXEMPT 2020 REF CAPITAL	4,827	37	-	4,864
HENRY CO REV TX EXEMPT 2020 DEBT	94,983	734	-	95,717
HENRY CO REDEV TX EX 2020 P & I	13	167,653	167,555	111
HENRY CO REDEV TAX 2020A (SHELL BLDG)	2,629,544	69,647	2,635,263	63,928
HENRY CO REDEV TAX 2020A DEBT	166,809	1,289	-	168,098
HENRY CO REDEV TAX 2020A P & I	10	152,398	152,300	108
HENRY CO REDEV TAX 2020B (LAND)	1,610,886	12,446	-	1,623,332
HENRY CO REDEV TAX 2020B DEBT	88,375	683	-	89,058
HENRY CO REDEV TAX 2020B P & I	9	120,241	120,176	74
BOND #2 DEBT PAYMENT	124,788	595,395	677,500	42,683
CC DRUG COURT GRANT	13,068	13,781	14,035	12,814
CC DRUG COURT PI	68,300	24,726	1,370	91,656
Henry Co Mem Park Rental Fund	20,810	42,538	11,321	52,027
EMA TRAINING/INFASTRUCTURE GRANT	233	-	-	233
COMM CORR DRUG COURT GRANT	12,365	-	6,803	5,562
UNITED WAY COVID19 GRANT	8	-	-	8
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	4,659,000	4,660,758	3,334,415	5,985,343
ARP RURAL EMS FUND	55,499	22,500	53,821	24,178
STELLAR REGIONAL RURAL DEV GRANT	-	250,561	250,561	-
HENRY CO REDEV TAX BONDS 2021	49,194	380	-	49,574
HENRY CO REDEV TAX BOND 2021 CAPITAL	215,002	360	215,186	176
HENRY CO REDEV TAX BONDS 2021 P & I	-	85,850	85,797	53
CH ADVOCACY FUND	2,235	-	-	2,235
HOMESTEAD CR REBATE FUND	665	-	-	665
CUMULATIVE WEIGHTS & MEASURES	-	5,100	1,393	3,707
IPEP SAFETY GRANT-EMS	-	25,000	25,000	-
WORKFORCE DEV COAG CFDA#93.354	-	220,000	53,824	166,176
2022 BOARS HEAD BOND ISSUANCE	-	199,530	190,476	9,054
2022 GO BOND	-	5,815,000	106,834	5,708,166
DUKE ENERGY FOUNDATION GRANT	-	5,000	-	5,000
BELLFLOWER SOLAR PROJECT REIMBURSEMENT FUND	-	283,929	78,735	205,194
EMS BARIATRIC AMBULANCE GRANT	-	180,000	-	180,000
EXTRADITION 082	4,000	-	-	4,000
AUDITOR INELIGIBLE DEDUCTION	4,249	-	-	4,249
JUVENILE PROGRAMS-PROBAT 103	5,379	10,140	1,800	13,719
HENRY COUNTY YOUTH LEAGUE	2,000	-	2,000	-
COMM. CORRECTION INCOME PROJ.	325,300	198,061	162,275	361,086
PRE-TRIAL DIVERSION 018	154,323	49,795	17,632	186,486
CC II SUPPLEMENTAL PD	65,340	20,520	12,438	73,422
JURY PAY FUND 148	18,421	7,595	8,365	17,651
CO LAW ENF. CONT EDUC .#2 111	1,764	3,560	5,324	-
CC II/SUPPLEMENTAL PD	6,346	31,865	10,138	28,073
D.A.R.E. ACCOUNT 132	15,757	2,500	2,551	15,706
PARK COMMEMORATIVE FUND 029	1,589	46,182	37,213	10,558

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
HEALTH DEPT ENFORCEMENT FUND	19,780	12,438	2,848	29,370
PLANNING ENFORCEMENT FUND	29,022	4,720	2,688	31,054
GO BONDS 2016 FUND	3,570	-	-	3,570
COUNTY DEBT PAYMENT	24,813	-	-	24,813
TREASURER TECHNOLOGY FUND	9,535	3,000	3,823	8,712
CO POLICE PENSION TRUST 032	4,000	-	-	4,000
FIRST MERCHANTS-FOOD&BEV	2,291,531	823,034	712,404	2,402,161
COMMUNITY CORRECTION GRANT	56,613	234	22,722	34,125
PACE FORFEITURE FUND	109	-	-	109
SHERIFF'S CRITICAL CARE	190,290	409,113	494,502	104,901
HAZ-MAT FUND	663	-	-	663
DUI IMPACT FUND	49,183	140	-	49,323
NATIONAL ROAD HERITAGE TRAIL	523	-	-	523
COURT ALCOLHOL & DRUG PROGRAM	79,881	38,749	37,000	81,630
GOLF COURSE NON-REVERTING	115,727	2,347	14,000	104,074
ALTER. DISPUTE RESOLUTION-SUP	9,446	4,061	-	13,507
DRUG FORCE FORFEITURE 133	710	-	-	710
E-911 CITY REIMBURSEMENT FUND	196,296	266,928	193,360	269,864
WILBUR WRIGHT TRAILS	17,014	-	17,000	14
AIRPORT/LEASED GROUND	10,651	1,075	-	11,726
SURVEYOR DRAINAGE FEE FUND	32,946	8,326	1,000	40,272
HENRY CO WIND FARM EXPENSE	385	-	-	385
PACE STATE FORFEITURE	8,373	4,458	12,025	806
DRUG TESTING/PROBATION	30,691	7,500	-	38,191
HERITAGE BARN FUND	50	-	-	50
STATE ADTF FORFEITURE FUND	3,400	-	3,000	400
HOMELAND SECURITY/CBP	12,138	-	7,542	4,596
PROSECUTOR FORFEITURE FUND	14,886	5,023	-	19,909
VETERAN'S TREATMENT CT CO USER	19,289	1,711	289	20,711
FEDERAL FORFEITURE FUND	15,392	2	8,260	7,134
EXPO CENTER PROJECT	397	-	-	397
LIT-PROPERTY TAX RELIEF (CEDIT)	241,735	2,660,127	2,655,857	246,005
PROB. INTERSTATE FEE FUND	-	625	625	-
HOMESTEAD INELIGIBLE-STATE	3	-	-	3
RIVERBOAT GAMBLING-REV SHARE	-	275,836	275,836	-
LIT (COIT) DISTRIBUTIONS	-	10,642,764	10,642,764	-
LIT-PUBLIC SAFETY	-	2,660,127	2,660,127	-
BIO-TERRORISM GRANT FUND	6,755	30,157	36,527	385
H1N1 VACCINE GRANT-HEALTH	58	-	23	35
AIRPORT PROJECTS FUND	16,883	394,481	393,706	17,658
EPA BROWNFIELDS GRANT	-	87,902	87,902	-
NACCHO HEALTH GRANT	485	-	-	485
SEMA FUND	13,433	-	-	13,433
FAMILY COURT PROJECT FUND	2,553	-	-	2,553
PARK COMM FOUNDATION GRANT	395	-	-	395
JDAI GRANT FUND	29,396	20,618	41,374	8,640
CC/PROB REINVESTMENT GRANT	13,762	88,544	92,178	10,128
Veteran's Court	1	12,686	12,682	5
Probation Reinvestment Grant	10,700	-	5,172	5,528
JDAI 2018-2019	14,474	42,602	30,367	26,709
Community Crossing Match Grant	-	1,000,000	1,000,000	-
Henry Co Jail Treatment (CC)	6,000	1,500	4,500	3,000
JDAI/BONUS GRANT	16	-	-	16
PROBLEM SOLVING/DRUG CT GRANT	5,820	-	3,015	2,805
ASPIN STATE GRANT	3,000	-	-	3,000
Totals	<u>\$ 40,993,715</u>	<u>\$ 131,657,307</u>	<u>\$ 119,642,974</u>	<u>\$ 53,008,048</u>

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

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

**E. Disbursements**

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

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

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

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

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains a fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursement for expenditures made by the County were not received by December 31, 2022.

**Note 8. Holding Corporations**

The County has entered into a capital lease with the Henry County Government Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$1,306,000.

The County has entered into a capital lease with the Henry County Jail and Rehabilitation Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$1,432,000.

**Note 9. Other Postemployment Benefits**

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

REQUIRED SUPPLEMENTARY INFORMATION

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General	Accident Report	Campaign Finance Enforcement/County	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 2,820,108	\$ 1,485	\$ -	\$ 166,290	\$ 161,046	\$ 25,315
Receipts:						
Taxes	13,215,253	-	-	-	-	455,760
Licenses and permits	301,246	-	-	-	-	-
Intergovernmental receipts	227,771	-	-	-	-	-
Charges for services	590,432	4,741	-	-	41,486	-
Fines and forfeits	280,715	-	450	14,294	2,177	-
Other receipts	957,344	-	-	-	-	-
Total receipts	15,572,761	4,741	450	14,294	43,663	455,760
Disbursements:						
Personal services	10,773,793	-	-	-	1,571	254,982
Supplies	335,570	-	-	-	190	12,394
Other services and charges	3,033,722	-	-	-	-	126,622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	240,916	-	-	-	-	-
Other disbursements	861,648	5,634	-	-	26,630	-
Total disbursements	15,245,649	5,634	-	-	28,391	393,998
Excess (deficiency) of receipts over disbursements	327,112	(893)	450	14,294	15,272	61,762
Cash and investments - ending	\$ 3,147,220	\$ 592	\$ 450	\$ 180,584	\$ 176,318	\$ 87,077

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 221,116	\$ 27,452	\$ 757,985	\$ 245,245	\$ 69,461	\$ 1,665
Receipts:						
Taxes	7,100	-	311,148	450,637	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,700	5,355	-	-
Charges for services	-	13,920	-	-	-	234
Fines and forfeits	-	-	-	-	59,549	-
Other receipts	-	-	42,822	81	-	-
Total receipts	7,100	13,920	357,670	456,073	59,549	234
Disbursements:						
Personal services	-	-	40,735	-	-	-
Supplies	-	-	-	187,668	-	-
Other services and charges	-	1,498	71,970	213,495	72,247	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	520,876	134,358	-	-
Other disbursements	8,338	-	-	12,000	-	350
Total disbursements	8,338	1,498	633,581	547,521	72,247	350
Excess (deficiency) of receipts over disbursements	(1,238)	12,422	(275,911)	(91,448)	(12,698)	(116)
Cash and investments - ending	\$ 219,878	\$ 39,874	\$ 482,074	\$ 153,797	\$ 56,763	\$ 1,549

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Emergency Planning/Right to Know	Firearms Training	Food and Beverage Tax	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 29,308	\$ 27,188	\$ -	\$ 9,114	\$ 255,227	\$ 32,229
Receipts:						
Taxes	-	-	-	-	338,626	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,024	-
Charges for services	-	4	-	-	122,101	8,471
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	41,532	745,183	83,345	128,365	-
Total receipts	-	41,536	745,183	83,345	593,116	8,471
Disbursements:						
Personal services	-	-	-	-	584,734	-
Supplies	470	-	-	-	-	-
Other services and charges	2,664	-	-	-	18,241	20,545
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,273	-	-	-	-	-
Other disbursements	-	35,243	745,183	-	-	-
Total disbursements	6,407	35,243	745,183	-	602,975	20,545
Excess (deficiency) of receipts over disbursements	(6,407)	6,293	-	83,345	(9,859)	(12,074)
Cash and investments - ending	\$ 22,901	\$ 33,481	\$ -	\$ 92,459	\$ 245,368	\$ 20,155

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Motor Vehicle Highway Restricted	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 45,606	\$ 802,892	\$ 174,010	\$ 836,579	\$ 7,861	\$ 6,516
Receipts:						
Taxes	-	-	1,387,324	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,139	-	-	2,043,270	-	33,347
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,411	865,079	204	-	9,536	-
Total receipts	35,550	865,079	1,387,528	2,043,270	9,536	33,347
Disbursements:						
Personal services	-	-	479,113	-	-	-
Supplies	12,012	509,944	29,821	2,000,000	-	-
Other services and charges	19,873	-	818,495	-	-	39,238
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,810	275,259	-	-	-	-
Other disbursements	-	-	12,225	-	12,989	-
Total disbursements	50,695	785,203	1,339,654	2,000,000	12,989	39,238
Excess (deficiency) of receipts over disbursements	(15,145)	79,876	47,874	43,270	(3,453)	(5,891)
Cash and investments - ending	\$ 30,461	\$ 882,768	\$ 221,884	\$ 879,849	\$ 4,408	\$ 625

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	2012 Reassessment	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 798,729	\$ 129,339	\$ 104,519	\$ 205,609	\$ -	\$ 433,318
Receipts:						
Taxes	-	461,400	-	-	-	-
Licenses and permits	8,575	-	-	-	-	-
Intergovernmental receipts	2,043,271	5,484	-	-	-	-
Charges for services	-	30	27,885	-	-	147,913
Fines and forfeits	-	-	-	-	-	-
Other receipts	126,176	6,799	-	-	181,441	3,358
Total receipts	2,178,022	473,713	27,885	-	181,441	151,271
Disbursements:						
Personal services	1,052,954	241,722	-	-	-	-
Supplies	4,738	16,032	-	-	-	-
Other services and charges	625,704	210,010	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,374	-	-	-	-
Other disbursements	-	7,835	9,367	-	181,441	184,789
Total disbursements	1,683,396	480,973	9,367	-	181,441	184,789
Excess (deficiency) of receipts over disbursements	494,626	(7,260)	18,518	-	-	(33,518)
Cash and investments - ending	\$ 1,293,355	\$ 122,079	\$ 123,037	\$ 205,609	\$ -	\$ 399,800

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 479	\$ 10,067	\$ 206,941	\$ 188,509	\$ 38,727	\$ 930,603
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	42,355	-	-
Fines and forfeits	3,383	10,038	-	-	-	-
Other receipts	-	-	242,728	51	121,710	1,583,408
Total receipts	3,383	10,038	242,728	42,406	121,710	1,583,408
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,991	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,592	61	132,463	-	134,722	916,508
Total disbursements	3,592	61	132,463	7,991	134,722	916,508
Excess (deficiency) of receipts over disbursements	(209)	9,977	110,265	34,415	(13,012)	666,900
Cash and investments - ending	\$ 270	\$ 20,044	\$ 317,206	\$ 222,924	\$ 25,715	\$ 1,597,503

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Health Department Trust Account	Vehicle Inspection	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 7,467	\$ 1,923	\$ 178,167	\$ 42,026	\$ 7,123	\$ 340,608
Receipts:						
Taxes	-	-	41,539	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	24,994	-	-	-	-	-
Charges for services	-	784	-	8,471	-	470,928
Fines and forfeits	-	-	2,700	-	625	-
Other receipts	2,158	-	35,660	-	-	187,770
Total receipts	27,152	784	79,899	8,471	625	658,698
Disbursements:						
Personal services	-	-	53,299	-	-	563,424
Supplies	-	2,679	-	-	-	26,160
Other services and charges	-	-	1,109	-	-	97,621
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	29,829	-	275	6,310	-	-
Total disbursements	29,829	2,679	54,683	6,310	-	687,205
Excess (deficiency) of receipts over disbursements	(2,677)	(1,895)	25,216	2,161	625	(28,507)
Cash and investments - ending	\$ 4,790	\$ 28	\$ 203,383	\$ 44,187	\$ 7,748	\$ 312,101

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	REASSESSMENT	Property Tax Assessment Appeals	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 181,362	\$ 33,207	\$ -	\$ -	\$ 413,413	\$ 24,982
Receipts:						
Taxes	225,219	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,677	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	124,018	2,010
Other receipts	3,180	9	440,698	187,700	2,346	2,345
Total receipts	231,076	9	440,698	187,700	126,364	4,355
Disbursements:						
Personal services	14,453	-	-	-	55,538	-
Supplies	2,560	-	-	-	-	-
Other services and charges	192,818	669	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	37,877	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	247,708	669	-	-	55,538	-
Excess (deficiency) of receipts over disbursements	(16,632)	(660)	440,698	187,700	70,826	4,355
Cash and investments - ending	\$ 164,730	\$ 32,547	\$ 440,698	\$ 187,700	\$ 484,239	\$ 29,337

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Drug Task Force	Collection Agency Fees	Donations
Cash and investments - beginning	\$ 30,971	\$ 4,688	\$ 2,231,138	\$ 26,314	\$ 204	\$ 57,630
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	15,107	1,551	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	914,000	73,242	-	8,519
Total receipts	-	15,107	915,551	73,242	-	8,519
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	91,467	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,196	717,459	-	-	30,887
Total disbursements	-	13,196	717,459	91,467	-	30,887
Excess (deficiency) of receipts over disbursements	-	1,911	198,092	(18,225)	-	(22,368)
Cash and investments - ending	\$ 30,971	\$ 6,599	\$ 2,429,230	\$ 8,089	\$ 204	\$ 35,262

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	REDEVELOPMENT ALLOCATION	Debt Service	Self-Insurance	Payroll Clearing	Payroll Withholding - Other	Settlement
Cash and investments - beginning	\$ -	\$ 739,932	\$ 583,009	\$ 14,707	\$ 23,302	\$ -
Receipts:						
Taxes	-	1,256,271	-	-	-	33,623,775
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,202	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,299,618	-	3,805,137	4,802,608	257,450	-
Total receipts	3,299,618	1,268,473	3,805,137	4,802,608	257,450	33,623,775
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	1,300,334	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,299,618	5,666	3,433,568	4,803,195	254,225	33,623,775
Total disbursements	3,299,618	1,306,000	3,433,568	4,803,195	254,225	33,623,775
Excess (deficiency) of receipts over disbursements	-	(37,527)	371,569	(587)	3,225	-
Cash and investments - ending	\$ -	\$ 702,405	\$ 954,578	\$ 14,120	\$ 26,527	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ 1,931,457	\$ 371	\$ -	\$ -	\$ -	\$ 6,336
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,735,553	270,294	2,008,088	209,221	527,265	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	36,559
Other receipts	83,397	33	252	-	-	-
Total receipts	1,818,950	270,327	2,008,340	209,221	527,265	36,559
Disbursements:						
Personal services	162,828	-	-	-	-	-
Supplies	1,668,753	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	268,685	2,008,340	209,221	527,265	35,486
Total disbursements	1,831,581	268,685	2,008,340	209,221	527,265	35,486
Excess (deficiency) of receipts over disbursements	(12,631)	1,642	-	-	-	1,073
Cash and investments - ending	\$ 1,918,826	\$ 2,013	\$ -	\$ -	\$ -	\$ 7,409

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 6,467	\$ -	\$ 445	\$ 2,310	\$ 1,267	\$ 865
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	14,080	5,326	4,393
Fines and forfeits	58,213	566	4,930	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	58,213	566	4,930	14,080	5,326	4,393
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	59,325	556	5,060	15,500	5,835	4,945
Total disbursements	59,325	556	5,060	15,500	5,835	4,945
Excess (deficiency) of receipts over disbursements	(1,112)	10	(130)	(1,420)	(509)	(552)
Cash and investments - ending	\$ 5,355	\$ 10	\$ 315	\$ 890	\$ 758	\$ 313

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Child Restraint Violation Fines	2022 GENERAL REVENUE BOND	Education Plate Fees Agency	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 23,345	\$ 32,392	\$ 49,646
Receipts:						
Taxes	-	-	-	66,009	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	22,653
Charges for services	-	-	-	-	-	-
Fines and forfeits	125	-	450	-	1,351	-
Other receipts	-	3,390,000	-	-	13,504	-
Total receipts	125	3,390,000	450	66,009	14,855	22,653
Disbursements:						
Personal services	-	-	-	-	-	20,393
Supplies	-	-	-	-	-	-
Other services and charges	-	91,600	-	48,904	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	125	-	450	-	16,196	-
Total disbursements	125	91,600	450	48,904	16,196	20,393
Excess (deficiency) of receipts over disbursements	-	3,298,400	-	17,105	(1,341)	2,260
Cash and investments - ending	\$ -	\$ 3,298,400	\$ -	\$ 40,450	\$ 31,051	\$ 51,906

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Health Dept Donations	EMA Donations	IN State Opioid Response Grant
Cash and investments - beginning	\$ 4,698	\$ 104,982	\$ 116,966	\$ 410	\$ 21,363	\$ 60,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	34,085	22,653	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,217	100	895
Total receipts	-	34,085	22,653	2,217	100	895
Disbursements:						
Personal services	-	30,176	-	-	-	-
Supplies	-	974	1,202	-	-	-
Other services and charges	-	65	9,814	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	396	2,143	302	14,797
Total disbursements	-	31,215	11,412	2,143	302	14,797
Excess (deficiency) of receipts over disbursements	-	2,870	11,241	74	(202)	(13,902)
Cash and investments - ending	\$ 4,698	\$ 107,852	\$ 128,207	\$ 484	\$ 21,161	\$ 46,098

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff's Inmate Trust	Treasurer	Jail Commissary	Clerk's Trust	Henry County Convention Visitor & Tourism Commiss	Clerk's Child Support
Cash and investments - beginning	\$ 16,789	\$ 2,137,618	\$ 56,174	\$ 817,780	\$ 57,274	\$ 5,241
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,139,695	1,694,372	309,062	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,192,992	63,904	519,838
Total receipts	1,139,695	1,694,372	309,062	3,192,992	63,904	519,838
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,138,401	2,137,618	358,460	3,131,409	87,592	517,725
Total disbursements	1,138,401	2,137,618	358,460	3,131,409	87,592	517,725
Excess (deficiency) of receipts over disbursements	1,294	(443,246)	(49,398)	61,583	(23,688)	2,113
Cash and investments - ending	\$ 18,083	\$ 1,694,372	\$ 6,776	\$ 879,363	\$ 33,586	\$ 7,354

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	2019 GO BOND	IMMUNIZATIONS & VACCINES FOR CHILDREN	HEALTH DEPT CUMULATIVE IMMUNIZATION	LIT CORR/REHAB FACILITIES	AUCTIONS	TIF INDUSTRIAL PARK ALLOCATION
Cash and investments - beginning	\$ 948,882	\$ 8,013	\$ 5,068	\$ 2,586,557	\$ 100	\$ 674,817
Receipts:						
Taxes	-	-	-	2,128,102	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	101,770	-	-	-	-
Charges for services	-	-	10,919	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,007	-	6,640	-	826,977
Total receipts	-	104,777	10,919	2,134,742	-	826,977
Disbursements:						
Personal services	-	94,808	-	-	-	-
Supplies	-	6,540	-	-	-	-
Other services and charges	26,499	6,849	-	-	-	-
Debt service - principal and interest	-	-	-	1,148,000	-	-
Capital outlay	-	5,954	-	-	-	-
Other disbursements	205,600	27,007	8,878	436,666	-	583,590
Total disbursements	232,099	141,158	8,878	1,584,666	-	583,590
Excess (deficiency) of receipts over disbursements	(232,099)	(36,381)	2,041	550,076	-	243,387
Cash and investments - ending	\$ 716,783	\$ (28,368)	\$ 7,109	\$ 3,136,633	\$ 100	\$ 918,204

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TIF SP ECON DEV ALLOCATION	TIF I-70/3 ECON DEV	TIF I-70/NW QUADRANT ALLOCATION	TIF I-70/SR109 ALLOCATION	TIF CR 400 S CONSTRUCTION	TIF CR 400 S ALLOCATION
Cash and investments - beginning	\$ 560,429	\$ 718,706	\$ 33,195	\$ 971,412	\$ 36,882	\$ 62,123
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	641,667	216,031	10,361	166,766	2	1,332,650
Total receipts	641,667	216,031	10,361	166,766	2	1,332,650
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,061	16,655	38,841	409,099	36,884	831,153
Total disbursements	30,061	16,655	38,841	409,099	36,884	831,153
Excess (deficiency) of receipts over disbursements	611,606	199,376	(28,480)	(242,333)	(36,882)	501,497
Cash and investments - ending	\$ 1,172,035	\$ 918,082	\$ 4,715	\$ 729,079	\$ -	\$ 563,620

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RDC OPERATING ACCT	Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM	HENRY CO REDEV 2020A REFUNDING CAPITAL	HENRY CO REDEV 2020 A & B P&I	HENRY CO REDEV TAX 2020 B REF CAPITAL
Cash and investments - beginning	\$ 103,584	\$ 21	\$ 6,303	\$ 13	\$ 6,046
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	22,803	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,500	48	180,505	47
Total receipts	22,803	2,500	48	180,505	47
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	27,342	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,950	-	180,400	-
Total disbursements	27,342	1,950	-	180,400	-
Excess (deficiency) of receipts over disbursements	(4,539)	550	48	105	47
Cash and investments - ending	\$ 99,045	\$ 571	\$ 6,351	\$ 118	\$ 6,093

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HENRY CO TAXABLE 2020 C REF CAPITAL	HENRY CO REDEV TAX 2020 C DEBT	HENRY CO REDEV TAX 2020 C P & I	HENRY CO REV TX EXEMPT 2020 REF CAPITAL	HENRY CO REV TX EXEMPT 2020 DEBT
Cash and investments - beginning	\$ 4,401	\$ 66,387	\$ 5	\$ 4,827	\$ 94,983
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34	513	53,816	37	734
Total receipts	34	513	53,816	37	734
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	53,785	-	-
Total disbursements	-	-	53,785	-	-
Excess (deficiency) of receipts over disbursements	34	513	31	37	734
Cash and investments - ending	\$ 4,435	\$ 66,900	\$ 36	\$ 4,864	\$ 95,717

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HENRY CO REDEV TX EX 2020 P & I	HENRY CO REDEV TAX 2020A (SHELL BLDG)	HENRY CO REDEV TAX 2020A DEBT	HENRY CO REDEV TAX 2020A P & I	HENRY CO REDEV TAX 2020B (LAND)	HENRY CO REDEV TAX 2020B DEBT
Cash and investments - beginning	\$ 13	\$ 2,629,544	\$ 166,809	\$ 10	\$ 1,610,886	\$ 88,375
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	167,653	69,647	1,289	152,398	12,446	683
Total receipts	167,653	69,647	1,289	152,398	12,446	683
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	167,555	2,635,263	-	152,300	-	-
Total disbursements	167,555	2,635,263	-	152,300	-	-
Excess (deficiency) of receipts over disbursements	98	(2,565,616)	1,289	98	12,446	683
Cash and investments - ending	\$ 111	\$ 63,928	\$ 168,098	\$ 108	\$ 1,623,332	\$ 89,058

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HENRY CO REDEV TAX 2020B P & I	BOND #2 DEBT PAYMENT	CC DRUG COURT GRANT	CC DRUG COURT PI	Henry Co Mem Park Rental Fund
Cash and investments - beginning	\$ 9	\$ 124,788	\$ 13,068	\$ 68,300	\$ 20,810
Receipts:					
Taxes	-	589,667	13,781	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,728	-	-	-
Charges for services	-	-	-	24,726	40,008
Fines and forfeits	-	-	-	-	-
Other receipts	120,241	-	-	-	2,530
Total receipts	120,241	595,395	13,781	24,726	42,538
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	498	54	2,500
Other services and charges	-	-	7,987	-	6,741
Debt service - principal and interest	-	677,500	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	120,176	-	5,550	1,316	2,080
Total disbursements	120,176	677,500	14,035	1,370	11,321
Excess (deficiency) of receipts over disbursements	65	(82,105)	(254)	23,356	31,217
Cash and investments - ending	\$ 74	\$ 42,683	\$ 12,814	\$ 91,656	\$ 52,027

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EMA TRAINING/INFRASTRUCTURE GRANT	COMM CORR DRUG COURT GRANT	UNITED WAY COVID19 GRANT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	ARP RURAL EMS FUND
Cash and investments - beginning	\$ 233	\$ 12,365	\$ 8	\$ 4,659,000	\$ 55,499
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,659,000	22,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,758	-
Total receipts	-	-	-	4,660,758	22,500
Disbursements:					
Personal services	-	-	-	531,836	12,644
Supplies	-	6,186	-	-	-
Other services and charges	-	617	-	1,838,530	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	428,833	-
Other disbursements	-	-	-	535,216	41,177
Total disbursements	-	6,803	-	3,334,415	53,821
Excess (deficiency) of receipts over disbursements	-	(6,803)	-	1,326,343	(31,321)
Cash and investments - ending	\$ 233	\$ 5,562	\$ 8	\$ 5,985,343	\$ 24,178

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	STELLAR REGIONAL RURAL DEV GRANT	HENRY CO REDEV TAX BONDS 2021	HENRY CO REDEV TAX BOND 2021 CAPITAL	HENRY CO REDEV TAX BONDS 2021 P & I	CH ADVOCACY FUND
Cash and investments - beginning	\$ -	\$ 49,194	\$ 215,002	\$ -	\$ 2,235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	250,561	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	380	360	85,850	-
Total receipts	250,561	380	360	85,850	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	250,561	-	215,186	85,797	-
Total disbursements	250,561	-	215,186	85,797	-
Excess (deficiency) of receipts over disbursements	-	380	(214,826)	53	-
Cash and investments - ending	\$ -	\$ 49,574	\$ 176	\$ 53	\$ 2,235

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HOMESTEAD CR REBATE FUND	CUMULATIVE WEIGHTS & MEASURES	IPEP SAFETY GRANT-EMS	WORKFORCE DEV COAG CFDA#93.354	2022 BOARS HEAD BOND ISSUANCE	2022 GO BOND
Cash and investments - beginning	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	220,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,100	-	-	-	-
Other receipts	-	-	25,000	-	199,530	5,815,000
Total receipts	-	5,100	25,000	220,000	199,530	5,815,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,393	-	-	-	-
Other services and charges	-	-	-	-	-	106,834
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	25,000	53,824	190,476	-
Total disbursements	-	1,393	25,000	53,824	190,476	106,834
Excess (deficiency) of receipts over disbursements	-	3,707	-	166,176	9,054	5,708,166
Cash and investments - ending	\$ 665	\$ 3,707	\$ -	\$ 166,176	\$ 9,054	\$ 5,708,166

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DUKE ENERGY FOUNDATION GRANT	BELLFLOWER SOLAR PROJECT REIMBURSEMENT FUND	EMS BARIATRIC AMBULANCE GRANT	EXTRADITION 082	AUDITOR INELIGIBLE DEDUCTION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,249
Receipts:					
Taxes	-	-	180,000	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	283,929	-	-	-
Total receipts	5,000	283,929	180,000	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	53,908	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	24,827	-	-	-
Total disbursements	-	78,735	-	-	-
Excess (deficiency) of receipts over disbursements	5,000	205,194	180,000	-	-
Cash and investments - ending	\$ 5,000	\$ 205,194	\$ 180,000	\$ 4,000	\$ 4,249

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	JUVENILE PROGRAMS-PROBAT 103	HENRY COUNTY YOUTH LEAGUE	COMM. CORRECTION INCOME PROJ.	PRE-TRIAL DIVERSION 018	CC II SUPPLEMENTAL PD	JURY PAY FUND 148
Cash and investments - beginning	\$ 5,379	\$ 2,000	\$ 325,300	\$ 154,323	\$ 65,340	\$ 18,421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	189,580	49,795	20,520	7,294
Other receipts	10,140	-	8,481	-	-	301
Total receipts	10,140	-	198,061	49,795	20,520	7,595
Disbursements:						
Personal services	-	-	114,535	3,332	-	-
Supplies	-	-	294	3,334	-	-
Other services and charges	1,800	-	-	1,750	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	47,446	3,375	-	-
Other disbursements	-	2,000	-	5,841	12,438	8,365
Total disbursements	1,800	2,000	162,275	17,632	12,438	8,365
Excess (deficiency) of receipts over disbursements	8,340	(2,000)	35,786	32,163	8,082	(770)
Cash and investments - ending	\$ 13,719	\$ -	\$ 361,086	\$ 186,486	\$ 73,422	\$ 17,651

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CO LAW ENF. CONT EDUC . #2 111	CC II/SUPPLEMENTAL PD	D.A.R.E. ACCOUNT 132	PARK COMMEMORATIVE FUND 029	HEALTH DEPT ENFORCEMENT FUND
Cash and investments - beginning	\$ 1,764	\$ 6,346	\$ 15,757	\$ 1,589	\$ 19,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	12,438
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	31,865	-	-	-
Other receipts	3,560	-	2,500	46,182	-
Total receipts	3,560	31,865	2,500	46,182	12,438
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,324	10,138	2,551	37,213	2,848
Total disbursements	5,324	10,138	2,551	37,213	2,848
Excess (deficiency) of receipts over disbursements	(1,764)	21,727	(51)	8,969	9,590
Cash and investments - ending	\$ -	\$ 28,073	\$ 15,706	\$ 10,558	\$ 29,370

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PLANNING ENFORCEMENT FUND	GO BONDS 2016 FUND	COUNTY DEBT PAYMENT	TREASURER TECHNOLOGY FUND	CO POLICE PENSION TRUST 032
Cash and investments - beginning	\$ 29,022	\$ 3,570	\$ 24,813	\$ 9,535	\$ 4,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	4,720	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	4,720	-	-	3,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	473	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,215	-	-	3,823	-
Total disbursements	2,688	-	-	3,823	-
Excess (deficiency) of receipts over disbursements	2,032	-	-	(823)	-
Cash and investments - ending	\$ 31,054	\$ 3,570	\$ 24,813	\$ 8,712	\$ 4,000

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	FIRST MERCHANTS-FOOD&BEV	COMMUNITY CORRECTION GRANT	PACE FORFEITURE FUND	SHERIFF'S CRITICAL CARE	HAZ-MAT FUND
Cash and investments - beginning	\$ 2,291,531	\$ 56,613	\$ 109	\$ 190,290	\$ 663
Receipts:					
Taxes	742,265	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	397,317	-
Fines and forfeits	-	-	-	-	-
Other receipts	80,769	234	-	11,796	-
Total receipts	823,034	234	-	409,113	-
Disbursements:					
Personal services	-	12,779	-	341,893	-
Supplies	-	8,145	-	7,183	-
Other services and charges	-	1,798	-	76,130	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,482	-
Other disbursements	712,404	-	-	66,814	-
Total disbursements	712,404	22,722	-	494,502	-
Excess (deficiency) of receipts over disbursements	110,630	(22,488)	-	(85,389)	-
Cash and investments - ending	\$ 2,402,161	\$ 34,125	\$ 109	\$ 104,901	\$ 663

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DUI IMPACT FUND	NATIONAL ROAD HERITAGE TRAIL	COURT ALCOLHOL & DRUG PROGRAM	GOLF COURSE NON-REVERTING	ALTER. DISPUTE RESOLUTION-SUP
Cash and investments - beginning	\$ 49,183	\$ 523	\$ 79,881	\$ 115,727	\$ 9,446
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	140	-	38,749	-	4,061
Other receipts	-	-	-	2,347	-
Total receipts	140	-	38,749	2,347	4,061
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	37,000	8,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	6,000	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	37,000	14,000	-
Excess (deficiency) of receipts over disbursements	140	-	1,749	(11,653)	4,061
Cash and investments - ending	\$ 49,323	\$ 523	\$ 81,630	\$ 104,074	\$ 13,507

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DRUG FORCE FORFEITURE 133	E-911 CITY REIMBURSEMENT FUND	WILBUR WRIGHT TRAILS	AIRPORT/LEASED GROUND	SURVEYOR DRAINAGE FEE FUND	HENRY CO WIND FARM EXPENSE
Cash and investments - beginning	\$ 710	\$ 196,296	\$ 17,014	\$ 10,651	\$ 32,946	\$ 385
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	8,326	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	266,928	-	1,075	-	-
Total receipts	-	266,928	-	1,075	8,326	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	193,360	17,000	-	1,000	-
Total disbursements	-	193,360	17,000	-	1,000	-
Excess (deficiency) of receipts over disbursements	-	73,568	(17,000)	1,075	7,326	-
Cash and investments - ending	\$ 710	\$ 269,864	\$ 14	\$ 11,726	\$ 40,272	\$ 385

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PACE STATE FORFEITURE	DRUG TESTING/PROBATION	HERITAGE BARN FUND	STATE ADTF FORFEITURE FUND	HOMELAND SECURITY/CBP
Cash and investments - beginning	\$ 8,373	\$ 30,691	\$ 50	\$ 3,400	\$ 12,138
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,500	-	-	-
Other receipts	4,458	-	-	-	-
Total receipts	4,458	7,500	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,025	-	-	3,000	7,542
Total disbursements	12,025	-	-	3,000	7,542
Excess (deficiency) of receipts over disbursements	(7,567)	7,500	-	(3,000)	(7,542)
Cash and investments - ending	\$ 806	\$ 38,191	\$ 50	\$ 400	\$ 4,596

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PROSECUTOR FORFEITURE FUND	VETERAN'S TREATMENT CT CO USER	FEDERAL FORFEITURE FUND	EXPO CENTER PROJECT	LIT-PROPERTY TAX RELIEF (CREDIT)	PROB. INTERSTATE FEE FUND
Cash and investments - beginning	\$ 14,886	\$ 19,289	\$ 15,392	\$ 397	\$ 241,735	\$ -
Receipts:						
Taxes	-	-	-	-	2,660,127	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,023	1,711	-	-	-	625
Other receipts	-	-	2	-	-	-
Total receipts	5,023	1,711	2	-	2,660,127	625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	289	8,260	-	2,655,857	625
Total disbursements	-	289	8,260	-	2,655,857	625
Excess (deficiency) of receipts over disbursements	5,023	1,422	(8,258)	-	4,270	-
Cash and investments - ending	\$ 19,909	\$ 20,711	\$ 7,134	\$ 397	\$ 246,005	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HOMESTEAD INELIGIBLE-STATE	RIVERBOAT GAMBLING-REV SHARE	LIT (COIT) DISTRIBUTIONS	LIT-PUBLIC SAFETY	BIO-TERRORISM GRANT FUND
Cash and investments - beginning	\$ 3	\$ -	\$ -	\$ -	\$ 6,755
Receipts:					
Taxes	-	-	10,640,511	2,660,127	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	275,836	-	-	30,157
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,253	-	-
Total receipts	-	275,836	10,642,764	2,660,127	30,157
Disbursements:					
Personal services	-	-	-	-	36,527
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	275,836	10,642,764	2,660,127	-
Total disbursements	-	275,836	10,642,764	2,660,127	36,527
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,370)
Cash and investments - ending	\$ 3	\$ -	\$ -	\$ -	\$ 385

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	H1N1 VACCINE GRANT-HEALTH	AIRPORT PROJECTS FUND	EPA BROWNFIELDS GRANT	NACCHO HEALTH GRANT	SEMA FUND	FAMILY COURT PROJECT FUND
Cash and investments - beginning	\$ 58	\$ 16,883	\$ -	\$ 485	\$ 13,433	\$ 2,553
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	394,223	87,902	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	258	-	-	-	-
Total receipts	-	394,481	87,902	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	393,706	87,902	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23	-	-	-	-	-
Total disbursements	23	393,706	87,902	-	-	-
Excess (deficiency) of receipts over disbursements	(23)	775	-	-	-	-
Cash and investments - ending	\$ 35	\$ 17,658	\$ -	\$ 485	\$ 13,433	\$ 2,553

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PARK COMM FOUNDATION GRANT	JDAI GRANT FUND	CC/PROB REINVESTMENT GRANT	Veteran's Court	Probation Reinvestment Grant	JDAI 2018-2019
Cash and investments - beginning	\$ 395	\$ 29,396	\$ 13,762	\$ 1	\$ 10,700	\$ 14,474
Receipts:						
Taxes	-	20,618	88,544	12,686	-	42,602
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	20,618	88,544	12,686	-	42,602
Disbursements:						
Personal services	-	538	66,270	12,682	2,220	-
Supplies	-	-	-	-	-	-
Other services and charges	-	919	15,257	-	1,942	3,339
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	39,917	10,651	-	1,010	27,028
Total disbursements	-	41,374	92,178	12,682	5,172	30,367
Excess (deficiency) of receipts over disbursements	-	(20,756)	(3,634)	4	(5,172)	12,235
Cash and investments - ending	\$ 395	\$ 8,640	\$ 10,128	\$ 5	\$ 5,528	\$ 26,709

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Crossing Match Grant	Henry Co Jail Treatment (CC)	JDAI/BONUS GRANT	PROBLEM SOLVING/DRUG CT GRANT	ASPIN STATE GRANT	Totals
Cash and investments - beginning	\$ -	\$ 6,000	\$ 16	\$ 5,820	\$ 3,000	\$ 40,993,715
Receipts:						
Taxes	-	-	-	-	-	71,619,091
Licenses and permits	-	-	-	-	-	326,979
Intergovernmental receipts	1,000,000	1,500	-	-	-	16,318,223
Charges for services	-	-	-	-	-	5,170,440
Fines and forfeits	-	-	-	-	-	964,116
Other receipts	-	-	-	-	-	37,258,458
Total receipts	1,000,000	1,500	-	-	-	131,657,307
Disbursements:						
Personal services	-	-	-	2,515	-	15,562,294
Supplies	-	-	-	-	-	4,847,294
Other services and charges	-	4,500	-	-	-	8,526,205
Debt service - principal and interest	-	-	-	-	-	3,125,834
Capital outlay	1,000,000	-	-	-	-	2,730,833
Other disbursements	-	-	-	500	-	84,850,514
Total disbursements	1,000,000	4,500	-	3,015	-	119,642,974
Excess (deficiency) of receipts over disbursements	-	(3,000)	-	(3,015)	-	12,014,333
Cash and investments - ending	\$ -	\$ 3,000	\$ 16	\$ 2,805	\$ 3,000	\$ 53,008,048

OTHER INFORMATION

HENRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BB Community Leasing Services	To purchase 2018 Ford #450 ambulance.	\$ 19,955	10/09/18	03/01/23
BB Community Leasing Services	To purchase car for surveyor.	6,308	03/01/19	03/01/23
BB Community Leasing Services	To purchase 911 Equipment	151,792	12/28/21	12/20/28
Henry County Government Center Building Corporation	Refund Ad Valorem Property Tax Mortgage refunding and improvement Bonds 2011	1,302,000	04/16/21	12/30/23
Henry County Jail and Rehabilitation Center Building Corporation	Financing the acquisition and construction of a new county jail facility.	1,723,000	10/21/20	07/01/40
Motorola	Purchase E911 Radio Equipment (50% paid by the County and 50% paid by the City)	125,220	12/01/18	11/01/28
Republic First National Corporation	Lease of Ambulance	30,259	01/18/22	01/18/27
U. S. Bancorp Government Leasing and Finance	To purchase Highway asphalt roller.	108,197	06/01/21	06/01/25
Total governmental activities		<u>3,466,731</u>		
Total of annual lease payments		<u>\$ 3,466,731</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	GENERAL OBLIGATION BONDS OF 2019	\$ 125,000	\$ 125,000
General obligation bonds	GENERAL OBLIGATION BONDS OF 2022	5,815,000	705,000
Revenue bonds	ECONOMIC DEVELOPMENT REVENUE BOND SERIES 2014/BOARSHEAD	10,805,000	650,000
Revenue bonds	ECONOMIC DEVELOPMENT REVENUE BOND SERIES 2022/BOARSHEAD	18,730,000	-
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012	425,000	280,000
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015	1,595,000	-
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS OF 2020	1,495,000	130,000
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020A	175,000	120,000
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020B	445,000	40,000
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020C	1,035,000	10,000
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES A	2,845,000	55,000
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES B	1,685,000	40,000
Revenue bonds	TAX-EXEMPT REDEVELOPMENT DISTRICT TAX INCREMENT REVENUE BONDS SERIES 2021	1,005,000	60,000
Notes and Loans Payable	2019 DRAIN RECONSTRUCTION LOAN	37,497	18,427
Other	GENERAL REVENUE BONDS OF 2022	3,390,000	-
Total governmental activities		<u>49,607,497</u>	<u>2,233,427</u>
Totals		<u>\$ 49,607,497</u>	<u>\$ 2,233,427</u>

HENRY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,509,649
Infrastructure	66,325,035
Buildings	26,067,561
Machinery, equipment, and vehicles	13,144,237
Construction in progress	<u>24,816,346</u>
Total governmental activities	<u>132,862,828</u>
Total capital assets	<u>\$ 132,862,828</u>

## OTHER REPORTS

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