

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/17/2024



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### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>              | <u>Term</u>                                  |
|---|------------------------------|--|
| County Auditor                                    | Debra Walker                 | 01-01-23 to 12-31-24                         |
| County Treasurer                                  | Bill Upchurch                | 01-01-23 to 12-31-24                         |
| Clerk of the Circuit Court                        | Jennifer Grubbs              | 01-01-23 to 12-31-24                         |
| County Sheriff                                    | John Sproles                 | 01-01-23 to 12-31-24                         |
| County Recorder                                   | Lisa Loveless                | 01-01-23 to 12-31-24                         |
| President of the Board of<br>County Commissioners | Steve Dellinger<br>Joe Wiley | 01-01-23 to 12-31-23<br>01-01-24 to 12-31-24 |
| President of the<br>County Council                | Kenon Gray                   | 01-01-23 to 12-31-24                         |



## 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, 2023, 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, 2023, 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, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 August 27, 2024, 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

August 27, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

| Fund                                     | Cash and Investments |               | Cash and Investments |              |
|--|----------------------|---------------|----------------------|--------------|
|  | 01-01-23             | Receipts      | Disbursements        | 12-31-23     |
| General                                  | \$ 3,147,220         | \$ 18,218,752 | \$ 15,207,204        | \$ 6,158,768 |
| Accident Report                          | 592                  | 6,504         | 500                  | 6,596        |
| Campaign Finance Enforcement/County      | 450                  | -             | -                    | 450          |
| City and Town Court Costs                | 180,584              | 16,685        | -                    | 197,269      |
| Clerk's Records Perpetuation             | 176,318              | 45,958        | 6,311                | 215,965      |
| Community Corrections                    | 87,077               | -             | 96,886               | (9,809)      |
| Community Transition Program             | 219,878              | 3,800         | 13,037               | 210,641      |
| Sales Disclosure - County Share          | 39,874               | 12,280        | 1,264                | 50,890       |
| Cumulative Bridge                        | 482,074              | 413,509       | 268,193              | 627,390      |
| Cumulative Capital Development           | 153,797              | 525,102       | 596,626              | 82,273       |
| Drug Free Community                      | 56,763               | 60,516        | 58,301               | 58,978       |
| Electronic Map Generation                | 1,549                | 948           | 120                  | 2,377        |
| Emergency Planning/Right to Know         | 22,901               | -             | 7,401                | 15,500       |
| Firearms Training                        | 33,481               | 20,769        | 33,484               | 20,766       |
| Food and Beverage Tax                    | -                    | 857,016       | 857,016              | -            |
| General Drain Improvement                | 92,459               | 23,297        | 33,330               | 82,426       |
| Health                                   | 245,368              | 526,288       | 684,938              | 86,718       |
| Identification Security Protection       | 20,155               | 7,163         | 25,787               | 1,531        |
| Local Health Maintenance                 | 30,461               | 33,519        | 37,096               | 26,884       |
| Local Road and Street                    | 882,768              | 902,592       | 1,261,786            | 523,574      |
| LOIT Public Safety - County Share        | 221,884              | 1,455,426     | 1,277,620            | 399,690      |
| Motor Vehicle Highway Restricted         | 879,849              | 2,121,130     | 2,085,759            | 915,220      |
| Medical Care for Inmates                 | 4,408                | 11,891        | 699                  | 15,600       |
| Misdemeanant                             | 625                  | 29,899        | 8,385                | 22,139       |
| Motor Vehicle Highway                    | 1,293,355            | 2,265,276     | 2,034,100            | 1,524,531    |
| Park Nonreverting Operating              | 122,079              | 449,374       | 491,244              | 80,209       |
| Plat Book                                | 123,037              | 24,930        | 4,550                | 143,417      |
| Rainy Day                                | 205,609              | 28,383        | -                    | 233,992      |
| Recorder's Records Perpetuation          | 399,800              | 128,674       | 302,777              | 225,697      |
| Sex and Violent Offender Administration  | 270                  | 3,210         | 634                  | 2,846        |
| Supplemental Public Defender Services    | 20,044               | 13,519        | 2,830                | 30,733       |
| Surplus Tax                              | 317,206              | 110,798       | 121,301              | 306,703      |
| Surveyor's Corner Perpetuation           | 222,924              | 39,276        | 12,328               | 249,872      |
| Tax Sale Redemption                      | 25,715               | 265,078       | 270,053              | 20,740       |
| Tax Sale Surplus                         | 1,597,503            | 605,749       | 1,611,371            | 591,881      |
| Local Health Department Trust Account    | 4,790                | 26,595        | 24,879               | 6,506        |
| Vehicle Inspection                       | 28                   | 793           | -                    | 821          |
| GAL/CASA                                 | 203,383              | 69,756        | 46,474               | 226,665      |
| County Elected Officials Training        | 44,187               | 7,163         | 9,609                | 41,741       |
| County Offender Transportation Fund      | 7,748                | 625           | -                    | 8,373        |
| Statewide 911                            | 312,101              | 598,551       | 782,002              | 128,650      |
| REASSESSMENT                             | 164,730              | 280,132       | 257,504              | 187,358      |
| Property Tax Assessment Appeals          | 32,547               | -             | -                    | 32,547       |
| OPIOID RESTRICTED FUND                   | 440,698              | 122,338       | 128,998              | 434,038      |
| OPIOID UNRESTRICTED FUND                 | 187,700              | 33,585        | -                    | 221,285      |
| Adult Probation Administrative           | 484,239              | 145,577       | 70,561               | 559,255      |
| Juvenile Probation Administrative        | 29,337               | 23,973        | -                    | 53,310       |
| Supplemental Juvenile Probation Services | 30,971               | -             | -                    | 30,971       |
| County User Fee                          | 6,599                | 16,667        | 17,692               | 5,574        |
| Drain Maintenance                        | 2,429,230            | 922,402       | 820,067              | 2,531,565    |
| Drug Task Force                          | 8,089                | 26,600        | 32,520               | 2,169        |
| Collection Agency Fees                   | 204                  | -             | -                    | 204          |
| Donations                                | 35,262               | 60,016        | 66,191               | 29,087       |
| REDEVELOPMENT ALLOCATION                 | -                    | 3,430,159     | 3,430,159            | -            |
| Debt Service                             | 702,405              | 624,750       | 1,302,000            | 25,155       |
| Self-Insurance                           | 954,578              | 3,857,277     | 3,602,926            | 1,208,929    |
| Payroll Clearing                         | 14,120               | 4,848,459     | 4,839,623            | 22,956       |
| Payroll Withholding - Other              | 26,527               | 258,925       | 262,500              | 23,402       |
| Settlement                               | -                    | 35,646,081    | 35,646,081           | -            |
| Wheel Tax / Surtax Combined              | 1,918,826            | 1,805,241     | 2,341,660            | 1,382,407    |
| Wheel Tax                                | 2,013                | 281,847       | 282,444              | 1,416        |
| Sur Tax                                  | -                    | 2,017,678     | 2,017,678            | -            |
| CVET Agency                              | -                    | 217,405       | 217,405              | -            |
| Financial Institution Tax                | -                    | 453,508       | 453,508              | -            |
| State Fines and Forfeitures              | 7,409                | 45,108        | 42,726               | 9,791        |
| Infraction Judgements                    | 5,355                | 72,829        | 72,361               | 5,823        |
| Overweight Vehicle Fines                 | 10                   | 1,330         | 1,340                | -            |
| Special Death Benefit                    | 315                  | 6,650         | 6,410                | 555          |
| Sales Disclosure - State Share           | 890                  | 12,490        | 11,940               | 1,440        |
| Coroners Training & Con't Education      | 758                  | 4,596         | 4,849                | 505          |
| Mortgage Recording Fees - State Share    | 313                  | 3,645         | 2,998                | 960          |
| Child Restraint Violation Fines          | -                    | 575           | 550                  | 25           |
| 2022 GENERAL REVENUE BOND                | 3,298,400            | -             | -                    | 3,298,400    |
| Education Plate Fees Agency              | -                    | 488           | 488                  | -            |
| Innkeepers Tax Collections               | 40,450               | 86,194        | 67,901               | 58,743       |
| 93.563 Prosecutor PCA                    | 31,051               | 14,618        | 10,276               | 35,393       |
| 93.563 Title IV-D Incentive              | 51,906               | 24,145        | 14,912               | 61,139       |

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

| Fund  | Cash and<br>Investments<br>01-01-23 | Receipts  | Disbursements | Cash and<br>Investments<br>12-31-23 |
|---|-------------------------------------|-----------|---------------|-------------------------------------|
| 93.563 Prosecutor IV-D Incentive-Prior To Oct '99 | 4,698                               | -         | -             | 4,698                               |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99     | 107,852                             | 36,332    | 33,204        | 110,980                             |
| 93.563 Clerk IV-D Incentive-Post Oct '99          | 128,207                             | 24,145    | 11,369        | 140,983                             |
| Health Dept Donations                             | 484                                 | 2,000     | 236           | 2,248                               |
| EMA Donations                                     | 21,161                              | -         | 6,994         | 14,167                              |
| IN State Opioid Response Grant                    | 46,098                              | -         | 22,072        | 24,026                              |
| Sheriff's Inmate Trust                            | 18,083                              | 1,504,156 | 1,486,709     | 35,530                              |
| Treasurer   | 1,694,372                           | 1,686,752 | 1,694,372     | 1,686,752                           |
| Jail Commissary                                   | 6,776                               | 306,802   | 264,795       | 48,783                              |
| Clerk's Trust                                     | 879,363                             | 4,061,313 | 3,934,886     | 1,005,790                           |
| Henry County Convention Visitor & Tourism Commiss | 33,586                              | 70,403    | 54,169        | 49,820                              |
| Clerk's Child Support                             | 7,354                               | 519,563   | 519,455       | 7,462                               |
| 2019 GO BOND                                      | 716,783                             | 371       | 396,741       | 320,413                             |
| IMMUNIZATIONS & VACCINES FOR CHILDREN             | (28,368)                            | 89,769    | 82,264        | (20,863)                            |
| HEALTH DEPT CUMULATIVE IMMUNIZATION               | 7,109                               | 7,554     | 8,869         | 5,794                               |
| LIT CORR/REHAB FACILITIES                         | 3,136,633                           | 2,326,155 | 2,215,011     | 3,247,777                           |
| AUCTIONS  | 100                                 | -         | -             | 100                                 |
| TIF INDUSTRIAL PARK ALLOCATION                    | 918,204                             | 222,979   | 679,796       | 461,387                             |
| TIF SP ECON DEV ALLOCATION                        | 1,172,035                           | 473,473   | 510,047       | 1,135,461                           |
| TIF I-70/3 ECON DEV                               | 918,082                             | 78,271    | 473,889       | 522,464                             |
| TIF I-70/NW QUARDRANT ALLOCATION                  | 4,715                               | 10,672    | 14,928        | 459                                 |
| TIF I-70/SR109 ALLOCATION                         | 729,079                             | 192,618   | 325,400       | 596,297                             |
| TIF CR 400 S ALLOCATION                           | 563,620                             | 961,708   | 837,938       | 687,390                             |
| RDC OPERATING ACCT                                | 99,045                              | 39,644    | 20,716        | 117,973                             |
| Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM               | 571                                 | 2,000     | 2,571         | -                                   |
| HENRY CO REDEV 2020A REFUNDING CAPITAL            | 6,351                               | 117       | 6,468         | -                                   |
| HENRY CO REDEV 2020 A & B P & I                   | 118                                 | 176,685   | 176,240       | 563                                 |
| HENRY CO REDEV TAX 2020 B REF CAPITAL             | 6,093                               | 112       | 6,205         | -                                   |
| HENRY CO TAXABLE 2020 C REF CAPITAL               | 4,435                               | 82        | 4,516         | 1                                   |
| HENRY CO REDEV TAX 2020 C DEBT                    | 66,900                              | 2,998     | -             | 69,898                              |
| HENRY CO REDEV TAX 2020 C P & I                   | 36                                  | 62,973    | 53,365        | 9,644                               |
| HENRY CO REV TX EXEMPT 2020 REF CAPITAL           | 4,864                               | 89        | 4,954         | (1)                                 |
| HENRY CO REV TX EXEMPT 2020 DEBT                  | 95,717                              | 4,289     | -             | 100,006                             |
| HENRY CO REDEV TX EX 2020 P & I                   | 111                                 | 174,307   | 173,875       | 543                                 |
| HENRY CO REDEV TAX 2020A (SHELL BLDG)             | 63,928                              | 2,510     | 21,087        | 45,351                              |
| HENRY CO REDEV TAX 2020A DEBT                     | 168,098                             | 7,532     | -             | 175,630                             |
| HENRY CO REDEV TAX 2020A P & I                    | 108                                 | 171,842   | 170,566       | 1,384                               |
| HENRY CO REDEV TAX 2020B (LAND)                   | 1,623,332                           | 72,742    | -             | 1,696,074                           |
| HENRY CO REDEV TAX 2020B DEBT                     | 89,058                              | 3,991     | -             | 93,049                              |
| HENRY CO REDEV TAX 2020B P & I                    | 74                                  | 108,600   | 108,340       | 334                                 |
| BOND #2 DEBT PAYMENT                              | 42,683                              | 99,763    | 101,050       | 41,396                              |
| CC DRUG COURT GRANT                               | 12,814                              | -         | 1,918         | 10,896                              |
| CC DRUG COURT PI                                  | 91,656                              | 19,463    | 2,185         | 108,934                             |
| Henry Co Mem Park Rental Fund                     | 52,027                              | 50,256    | 31,403        | 70,880                              |
| EMA TRAINING/INFRASTRUCTURE GRANT                 | 233                                 | -         | -             | 233                                 |
| COMM CORR DRUG COURT GRANT                        | 5,562                               | 48,747    | 38,065        | 16,244                              |
| UNITED WAY COVID19 GRANT                          | 8                                   | -         | -             | 8                                   |
| ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND        | 5,985,343                           | 30        | 1,146,339     | 4,839,034                           |
| ARP RURAL EMS FUND                                | 24,178                              | -         | 24,178        | -                                   |
| STELLAR REGIONAL RURAL DEV GRANT                  | -                                   | 253,853   | 253,853       | -                                   |
| HENRY CO REDEV TAX BONDS 2021                     | 49,574                              | 2,188     | 1,500         | 50,262                              |
| HENRY CO REDEV TAX BOND 2021 CAPITAL              | 176                                 | 3         | 179           | -                                   |
| HENRY CO REDEV TAX BONDS 2021 P & I               | 53                                  | 90,148    | 89,106        | 1,095                               |
| CH ADVOCACY FUND                                  | 2,235                               | -         | -             | 2,235                               |
| HOMESTEAD CR REBATE FUND                          | 665                                 | -         | -             | 665                                 |
| CUMULATIVE WEIGHTS & MEASURES                     | 3,707                               | 3,200     | 4,991         | 1,916                               |
| WORKFORCE DEV COAG CFDA#93.354                    | 166,176                             | 275,209   | 93,850        | 347,535                             |
| 2022 BOARS HEAD BOND ISSUANCE                     | 9,054                               | 362       | 1,750         | 7,666                               |
| 2022 GO BOND                                      | 5,708,166                           | -         | 122,541       | 5,585,625                           |
| DEBT PAYMENT 2022 GO BOND                         | -                                   | 1,191,617 | 953,676       | 237,941                             |
| DUKE ENERGY FOUNDATION GRANT                      | 5,000                               | -         | 5,000         | -                                   |
| BELLFLOWER SOLAR PROJECT REIMBURSEMENT FUND       | 205,194                             | -         | 44,613        | 160,581                             |
| EMS BARIATRIC AMBULANCE GRANT                     | 180,000                             | -         | -             | 180,000                             |
| SELF ASSESSMENT GRANT                             | -                                   | 2,500     | -             | 2,500                               |
| NAT'L PRIORITY COMM RES GRANT                     | -                                   | -         | 143,591       | (143,591)                           |
| HC COMMUNITY FOUNDATION GRANT                     | -                                   | 25,000    | -             | 25,000                              |
| CC GRANT  | -                                   | 81,924    | -             | 81,924                              |
| EXTRADITION 082                                   | 4,000                               | -         | -             | 4,000                               |
| AUDITOR INELIGIBLE DEDUCTION                      | 4,249                               | -         | -             | 4,249                               |
| JUVENILE PROGRAMS-PROBAT 103                      | 13,719                              | 3,900     | 2,437         | 15,182                              |
| COMM. CORRECTION INCOME PROJ.                     | 361,086                             | 191,287   | 169,947       | 382,426                             |
| PRE-TRIAL DIVERSION 018                           | 186,486                             | 64,930    | 23,676        | 227,740                             |
| CC II SUPPLEMENTAL PD                             | 73,422                              | 21,223    | 8,616         | 86,029                              |
| JURY PAY FUND 148                                 | 17,651                              | 16,353    | 18,709        | 15,295                              |
| CO LAW ENF. CONT EDUC. #2 111                     | -                                   | 3,038     | -             | 3,038                               |
| CC II/SUPPLEMENTAL PD                             | 28,073                              | 28,245    | 14,644        | 41,674                              |
| D.A.R.E. ACCOUNT 132                              | 15,706                              | -         | 8,592         | 7,114                               |

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

| Fund                            | Cash and<br>Investments<br>01-01-23 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-23 |
|---------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| PARK COMMEMORATIVE FUND 029     | 10,558                              | 21,329                | 30,960                | 927                                 |
| HEALTH DEPT ENFORCEMENT FUND    | 29,370                              | 8,027                 | 1,396                 | 36,001                              |
| PLANNING ENFORCEMENT FUND       | 31,054                              | 5,605                 | 5,770                 | 30,889                              |
| GO BONDS 2016 FUND              | 3,570                               | -                     | 3,570                 | -                                   |
| COUNTY DEBT PAYMENT             | 24,813                              | -                     | 24,813                | -                                   |
| TREASURER TECHNOLOGY FUND       | 8,712                               | 1,500                 | 5,055                 | 5,157                               |
| CO POLICE PENSION TRUST 032     | 4,000                               | -                     | -                     | 4,000                               |
| FIRST MERCHANTS-FOOD&BEV        | 2,402,161                           | 952,337               | 1,225,676             | 2,128,822                           |
| COMMUNITY CORRECTION GRANT      | 34,125                              | 437,294               | 450,981               | 20,438                              |
| PACE FORFEITURE FUND            | 109                                 | -                     | -                     | 109                                 |
| SHERIFF'S CRITICAL CARE         | 104,901                             | 702,861               | 679,807               | 127,955                             |
| HAZ-MAT FUND                    | 663                                 | -                     | -                     | 663                                 |
| DUI IMPACT FUND                 | 49,323                              | 175                   | -                     | 49,498                              |
| NATIONAL ROAD HERITAGE TRAIL    | 523                                 | -                     | -                     | 523                                 |
| COURT ALCOLHOL & DRUG PROGRAM   | 81,630                              | 36,569                | 55,000                | 63,199                              |
| GOLF COURSE NON-REVERTING       | 104,074                             | 19,612                | -                     | 123,686                             |
| ALTER. DISPUTE RESOLUTION-SUP   | 13,507                              | 3,490                 | 400                   | 16,597                              |
| DRUG FORCE FORFEITURE 133       | 710                                 | -                     | -                     | 710                                 |
| E-911 CITY REIMBURSEMENT FUND   | 269,864                             | 268,895               | 229,933               | 308,826                             |
| WILBUR WRIGHT TRAILS            | 14                                  | -                     | -                     | 14                                  |
| AIRPORT/LEASED GROUND           | 11,726                              | -                     | -                     | 11,726                              |
| SURVEYOR DRAINAGE FEE FUND      | 40,272                              | 8,500                 | 1,088                 | 47,684                              |
| HENRY CO WIND FARM EXPENSE      | 385                                 | -                     | -                     | 385                                 |
| PACE STATE FORFEITURE           | 806                                 | 2,573                 | -                     | 3,379                               |
| DRUG TESTING/PROBATION          | 38,192                              | 6,318                 | -                     | 44,510                              |
| HERITAGE BARN FUND              | 50                                  | -                     | -                     | 50                                  |
| STATE ADTF FORFEITURE FUND      | 401                                 | -                     | -                     | 401                                 |
| HOMELAND SECURITY/CBP           | 4,596                               | -                     | 2,958                 | 1,638                               |
| PROSECUTOR FORFEITURE FUND      | 19,909                              | 112,256               | -                     | 132,165                             |
| VETERAN'S TREATMENT CT CO USER  | 20,711                              | 2,515                 | 1,322                 | 21,904                              |
| FEDERAL FORFEITURE FUND         | 7,134                               | 1                     | -                     | 7,135                               |
| EXPO CENTER PROJECT             | 397                                 | -                     | -                     | 397                                 |
| LIT-PROPERTY TAX RELIEF (CEDIT) | 246,005                             | 2,907,553             | 2,837,874             | 315,684                             |
| PROB. INTERSTATE FEE FUND       | -                                   | 625                   | 563                   | 62                                  |
| HOMESTEAD INELIGIBLE-STATE      | 3                                   | -                     | -                     | 3                                   |
| RIVERBOAT GAMBLING-REV SHARE    | -                                   | 275,060               | 275,060               | -                                   |
| LIT (COIT) DISTRIBUTIONS        | -                                   | 11,630,212            | 11,630,212            | -                                   |
| LIT-PUBLIC SAFETY               | -                                   | 2,907,553             | 2,907,553             | -                                   |
| BIO-TERRORISM GRANT FUND        | 385                                 | 23,037                | 26,869                | (3,447)                             |
| H1N1 VACCINE GRANT-HEALTH       | 35                                  | -                     | -                     | 35                                  |
| AIRPORT PROJECTS FUND           | 17,658                              | 304,148               | 304,148               | 17,658                              |
| 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                 | 8,640                               | 34,113                | 19,435                | 23,318                              |
| CC/PROB REINVESTMENT GRANT      | 10,128                              | -                     | 5,613                 | 4,515                               |
| Veteran's Court                 | 5                                   | 25,372                | 12,735                | 12,642                              |
| Probation Reinvestment Grant    | 5,528                               | 84,334                | 86,779                | 3,083                               |
| JDAI 2018-2019                  | 26,709                              | 25,562                | 46,870                | 5,401                               |
| Community Crossing Match Grant  | -                                   | 922,464               | 922,464               | -                                   |
| Henry Co Jail Treatment (CC)    | 3,000                               | 3,000                 | 3,000                 | 3,000                               |
| JDAI/BONUS GRANT                | 16                                  | -                     | -                     | 16                                  |
| PROBLEM SOLVING/DRUG CT GRANT   | 2,805                               | 8,707                 | 6,658                 | 4,854                               |
| ASPIN STATE GRANT               | 3,000                               | -                     | -                     | 3,000                               |
| Totals                          | <u>\$ 53,008,050</u>                | <u>\$ 122,896,467</u> | <u>\$ 123,734,731</u> | <u>\$ 52,169,786</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.

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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 some funds with deficits in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2023.

**Note 8. Holding Corporations**

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 2023 totaled \$1,723,000.

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 2023 totaled \$1,302,000.

**Note 9. Subsequent Events**

The County approved the professional services agreement for the Henry County Courthouse Renovation Project on May 8, 2024. The cost of the project is at maximum \$6,978,105 to be funded from available bonds and ARP grant.

**Note 10. 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.

OTHER INFORMATION

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | General      | Accident<br>Report | Campaign<br>Finance<br>Enforcement/County | City<br>and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>Perpetuation | Community<br>Corrections |
|--|--------------|--------------------|---|---------------------------------------|------------------------------------|--------------------------|
| Cash and investments - beginning                   | \$ 3,147,220 | \$ 592             | \$ 450                                    | \$ 180,584                            | \$ 176,318                         | \$ 87,077                |
| Receipts:  |              |                    |   |                                       |                                    |                          |
| Taxes  | 13,952,997   | -                  | -   | -                                     | -                                  | -                        |
| Licenses and permits                               | 361,673      | -                  | -   | -                                     | -                                  | -                        |
| Intergovernmental receipts                         | 221,339      | -                  | -   | -                                     | -                                  | -                        |
| Charges for services                               | 343,014      | 6,504              | -   | -                                     | 38,233                             | -                        |
| Fines and forfeits                                 | 514,483      | -                  | -   | 16,685                                | 7,725                              | -                        |
| Other receipts                                     | 2,825,246    | -                  | -   | -                                     | -                                  | -                        |
| Total receipts                                     | 18,218,752   | 6,504              | -   | 16,685                                | 45,958                             | -                        |
| Disbursements:                                     |              |                    |   |                                       |                                    |                          |
| Personal services                                  | 8,898,965    | -                  | -   | -                                     | 1,521                              | -                        |
| Supplies   | 355,951      | -                  | -   | -                                     | 1,800                              | -                        |
| Other services and charges                         | 5,381,063    | -                  | -   | -                                     | 164                                | 1,611                    |
| Debt service - principal and interest              | -            | -                  | -   | -                                     | -                                  | -                        |
| Capital outlay                                     | 24,580       | -                  | -   | -                                     | -                                  | -                        |
| Other disbursements                                | 546,645      | 500                | -   | -                                     | 2,826                              | 95,275                   |
| Total disbursements                                | 15,207,204   | 500                | -   | -                                     | 6,311                              | 96,886                   |
| Excess (deficiency) of receipts over disbursements | 3,011,548    | 6,004              | -   | 16,685                                | 39,647                             | (96,886)                 |
| Cash and investments - ending                      | \$ 6,158,768 | \$ 6,596           | \$ 450                                    | \$ 197,269                            | \$ 215,965                         | \$ (9,809)               |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Community<br>Transition<br>Program | Sales<br>Disclosure<br>-<br>County<br>Share | Cumulative<br>Bridge | Cumulative<br>Capital<br>Development | Drug<br>Free<br>Community | Electronic<br>Map<br>Generation |
|---|------------------------------------|---|----------------------|--------------------------------------|---------------------------|---------------------------------|
| Cash and investments - beginning                      | \$ 219,878                         | \$ 39,874                                   | \$ 482,074           | \$ 153,797                           | \$ 56,763                 | \$ 1,549                        |
| Receipts:   |                                    |   |                      |                                      |                           |                                 |
| Taxes   | 3,800                              | -   | 359,013              | 519,696                              | -                         | -                               |
| Licenses and permits                                  | -                                  | -   | -                    | -                                    | -                         | -                               |
| Intergovernmental receipts                            | -                                  | -   | 3,735                | 5,406                                | -                         | -                               |
| Charges for services                                  | -                                  | 12,280                                      | -                    | -                                    | -                         | 948                             |
| Fines and forfeits                                    | -                                  | -   | -                    | -                                    | 60,516                    | -                               |
| Other receipts  | -                                  | -   | 50,761               | -                                    | -                         | -                               |
| Total receipts  | 3,800                              | 12,280                                      | 413,509              | 525,102                              | 60,516                    | 948                             |
| Disbursements:  |                                    |   |                      |                                      |                           |                                 |
| Personal services                                     | -                                  | -   | -                    | -                                    | -                         | -                               |
| Supplies  | -                                  | -   | -                    | -                                    | -                         | -                               |
| Other services and charges                            | -                                  | 1,264                                       | 68,193               | 584,626                              | 58,301                    | -                               |
| Debt service - principal and interest                 | -                                  | -   | -                    | -                                    | -                         | -                               |
| Capital outlay  | -                                  | -   | 200,000              | -                                    | -                         | -                               |
| Other disbursements                                   | 13,037                             | -   | -                    | 12,000                               | -                         | 120                             |
| Total disbursements                                   | 13,037                             | 1,264                                       | 268,193              | 596,626                              | 58,301                    | 120                             |
| Excess (deficiency) of receipts over<br>disbursements | (9,237)                            | 11,016                                      | 145,316              | (71,524)                             | 2,215                     | 828                             |
| Cash and investments - ending                         | \$ 210,641                         | \$ 50,890                                   | \$ 627,390           | \$ 82,273                            | \$ 58,978                 | \$ 2,377                        |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Emergency<br>Planning/Right<br>to<br>Know | Firearms<br>Training | Food<br>and<br>Beverage<br>Tax | General<br>Drain<br>Improvement | Health     | Identification<br>Security<br>Protection |
|---|---|----------------------|--------------------------------|---------------------------------|------------|--|
| Cash and investments - beginning                      | \$ 22,901                                 | \$ 33,481            | \$ -                           | \$ 92,459                       | \$ 245,368 | \$ 20,155                                |
| Receipts:   |   |                      |                                |                                 |            |  |
| Taxes   | -   | -                    | 857,016                        | -                               | 357,493    | -  |
| Licenses and permits                                  | -   | -                    | -                              | -                               | -          | -  |
| Intergovernmental receipts                            | -   | -                    | -                              | -                               | 51,394     | -  |
| Charges for services                                  | -   | 3                    | -                              | -                               | 113,849    | 7,163                                    |
| Fines and forfeits                                    | -   | -                    | -                              | -                               | -          | -  |
| Other receipts  | -   | 20,766               | -                              | 23,297                          | 3,552      | -  |
| Total receipts  | -   | 20,769               | 857,016                        | 23,297                          | 526,288    | 7,163                                    |
| Disbursements:  |   |                      |                                |                                 |            |  |
| Personal services                                     | -   | -                    | -                              | -                               | 620,948    | -  |
| Supplies  | 2,058                                     | -                    | -                              | -                               | 5,193      | -  |
| Other services and charges                            | 2,489                                     | -                    | -                              | -                               | 18,675     | -  |
| Debt service - principal and interest                 | -   | -                    | -                              | -                               | -          | -  |
| Capital outlay  | 2,854                                     | -                    | -                              | -                               | 40,122     | -  |
| Other disbursements                                   | -   | 33,484               | 857,016                        | 33,330                          | -          | 25,787                                   |
| Total disbursements                                   | 7,401                                     | 33,484               | 857,016                        | 33,330                          | 684,938    | 25,787                                   |
| Excess (deficiency) of receipts over<br>disbursements | (7,401)                                   | (12,715)             | -                              | (10,033)                        | (158,650)  | (18,624)                                 |
| Cash and investments - ending                         | \$ 15,500                                 | \$ 20,766            | \$ -                           | \$ 82,426                       | \$ 86,718  | \$ 1,531                                 |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | Local<br>Health<br>Maintenance | Local<br>Road<br>and<br>Street | LOIT<br>Public<br>Safety<br>-<br>County Share | Motor<br>Vehicle<br>Highway<br>Restricted | Medical<br>Care<br>for<br>Inmates | Misdemeanant |
|--|--------------------------------|--------------------------------|---|---|-----------------------------------|--------------|
| Cash and investments - beginning                   | \$ 30,461                      | \$ 882,768                     | \$ 221,884                                    | \$ 879,849                                | \$ 4,408                          | \$ 625       |
| Receipts:  |                                |                                |   |   |                                   |              |
| Taxes  | -                              | -                              | -   | -   | -                                 | -            |
| Licenses and permits                               | -                              | -                              | -   | -   | -                                 | -            |
| Intergovernmental receipts                         | 33,139                         | -                              | 1,379,885                                     | 2,121,130                                 | -                                 | 29,899       |
| Charges for services                               | -                              | -                              | -   | -   | -                                 | -            |
| Fines and forfeits                                 | -                              | -                              | -   | -   | -                                 | -            |
| Other receipts                                     | 380                            | 902,592                        | 75,541  | -   | 11,891                            | -            |
| Total receipts                                     | 33,519                         | 902,592                        | 1,455,426                                     | 2,121,130                                 | 11,891                            | 29,899       |
| Disbursements:                                     |                                |                                |   |   |                                   |              |
| Personal services                                  | -                              | -                              | 538,140                                       | -   | -                                 | -            |
| Supplies   | 19,506                         | -                              | -   | 2,000,000                                 | -                                 | -            |
| Other services and charges                         | 17,590                         | 591,786                        | 460,378                                       | -   | -                                 | 8,385        |
| Debt service - principal and interest              | -                              | -                              | -   | -   | -                                 | -            |
| Capital outlay                                     | -                              | 670,000                        | 263,040                                       | 85,759                                    | -                                 | -            |
| Other disbursements                                | -                              | -                              | 16,062  | -   | 699                               | -            |
| Total disbursements                                | 37,096                         | 1,261,786                      | 1,277,620                                     | 2,085,759                                 | 699                               | 8,385        |
| Excess (deficiency) of receipts over disbursements | (3,577)                        | (359,194)                      | 177,806                                       | 35,371                                    | 11,192                            | 21,514       |
| Cash and investments - ending                      | \$ 26,884                      | \$ 523,574                     | \$ 399,690                                    | \$ 915,220                                | \$ 15,600                         | \$ 22,139    |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Motor<br>Vehicle<br>Highway | Park<br>Nonreverting<br>Operating | Plat<br>Book | Rainy<br>Day | Recorder's<br>Records<br>Perpetuation | Sex<br>and<br>Violent<br>Offender<br>Administration |
|---|-----------------------------|-----------------------------------|--------------|--------------|---------------------------------------|---|
| Cash and investments - beginning                      | \$ 1,293,355                | \$ 122,079                        | \$ 123,037   | \$ 205,609   | \$ 399,800                            | \$ 270  |
| Receipts:   |                             |                                   |              |              |                                       |   |
| Taxes   | -                           | 444,055                           | -            | -            | -                                     | -   |
| Licenses and permits                                  | 9,425                       | -                                 | -            | -            | -                                     | -   |
| Intergovernmental receipts                            | 2,121,130                   | 4,620                             | -            | -            | -                                     | -   |
| Charges for services                                  | -                           | -                                 | 24,930       | -            | 128,614                               | -   |
| Fines and forfeits                                    | -                           | -                                 | -            | -            | -                                     | 3,210   |
| Other receipts  | 134,721                     | 699                               | -            | 28,383       | 60                                    | -   |
| Total receipts  | 2,265,276                   | 449,374                           | 24,930       | 28,383       | 128,674                               | 3,210   |
| Disbursements:  |                             |                                   |              |              |                                       |   |
| Personal services                                     | 1,543,556                   | 269,662                           | -            | -            | -                                     | -   |
| Supplies  | 283,273                     | 23,635                            | -            | -            | -                                     | -   |
| Other services and charges                            | 207,271                     | 190,025                           | -            | -            | -                                     | -   |
| Debt service - principal and interest                 | -                           | -                                 | -            | -            | -                                     | -   |
| Capital outlay  | -                           | 7,922                             | -            | -            | -                                     | -   |
| Other disbursements                                   | -                           | -                                 | 4,550        | -            | 302,777                               | 634   |
| Total disbursements                                   | 2,034,100                   | 491,244                           | 4,550        | -            | 302,777                               | 634   |
| Excess (deficiency) of receipts over<br>disbursements | 231,176                     | (41,870)                          | 20,380       | 28,383       | (174,103)                             | 2,576   |
| Cash and investments - ending                         | \$ 1,524,531                | \$ 80,209                         | \$ 143,417   | \$ 233,992   | \$ 225,697                            | \$ 2,846  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Supplemental<br>Public<br>Defender<br>Services | Surplus<br>Tax | Surveyor's<br>Corner<br>Perpetuation | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | Local<br>Health<br>Department<br>Trust<br>Account |
|---|--|----------------|--------------------------------------|---------------------------|------------------------|---|
| Cash and investments - beginning                      | \$ 20,044                                      | \$ 317,206     | \$ 222,924                           | \$ 25,715                 | \$ 1,597,503           | \$ 4,790  |
| Receipts:   |  |                |                                      |                           |                        |   |
| Taxes   | -  | -              | -                                    | -                         | -                      | -   |
| Licenses and permits                                  | -  | -              | -                                    | -                         | -                      | -   |
| Intergovernmental receipts                            | -  | -              | -                                    | -                         | -                      | 24,994  |
| Charges for services                                  | -  | -              | 35,810                               | -                         | -                      | -   |
| Fines and forfeits                                    | -  | -              | -                                    | -                         | -                      | -   |
| Other receipts  | 13,519   | 110,798        | 3,466                                | 265,078                   | 605,749                | 1,601   |
| Total receipts  | 13,519   | 110,798        | 39,276                               | 265,078                   | 605,749                | 26,595  |
| Disbursements:  |  |                |                                      |                           |                        |   |
| Personal services                                     | -  | -              | -                                    | -                         | -                      | -   |
| Supplies  | -  | -              | -                                    | -                         | -                      | -   |
| Other services and charges                            | -  | -              | -                                    | -                         | -                      | -   |
| Debt service - principal and interest                 | -  | -              | -                                    | -                         | -                      | -   |
| Capital outlay  | -  | -              | -                                    | -                         | -                      | -   |
| Other disbursements                                   | 2,830  | 121,301        | 12,328                               | 270,053                   | 1,611,371              | 24,879  |
| Total disbursements                                   | 2,830  | 121,301        | 12,328                               | 270,053                   | 1,611,371              | 24,879  |
| Excess (deficiency) of receipts over<br>disbursements | 10,689   | (10,503)       | 26,948                               | (4,975)                   | (1,005,622)            | 1,716   |
| Cash and investments - ending                         | \$ 30,733                                      | \$ 306,703     | \$ 249,872                           | \$ 20,740                 | \$ 591,881             | \$ 6,506  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Vehicle<br>Inspection | GAL/CASA   | County<br>Elected<br>Officials<br>Training | County<br>Offender<br>Transportation<br>Fund | Statewide<br>911 | REASSESSMENT |
|---|-----------------------|------------|--|--|------------------|--------------|
| Cash and investments - beginning                      | \$ 28                 | \$ 203,383 | \$ 44,187                                  | \$ 7,748                                     | \$ 312,101       | \$ 164,730   |
| Receipts:   |                       |            |  |  |                  |              |
| Taxes   | -                     | 31,996     | -  | -  | -                | 277,169      |
| Licenses and permits                                  | -                     | -          | -  | -  | -                | -            |
| Intergovernmental receipts                            | -                     | -          | -  | -  | -                | 2,883        |
| Charges for services                                  | 793                   | -          | 7,163                                      | -  | 564,230          | -            |
| Fines and forfeits                                    | -                     | 2,100      | -  | 625  | -                | -            |
| Other receipts  | -                     | 35,660     | -  | -  | 34,321           | 80           |
| Total receipts  | 793                   | 69,756     | 7,163                                      | 625  | 598,551          | 280,132      |
| Disbursements:  |                       |            |  |  |                  |              |
| Personal services                                     | -                     | 31,876     | -  | -  | 650,654          | 14,739       |
| Supplies  | -                     | -          | -  | -  | 84,125           | 9,058        |
| Other services and charges                            | -                     | -          | -  | -  | 47,223           | 191,569      |
| Debt service - principal and interest                 | -                     | -          | -  | -  | -                | -            |
| Capital outlay  | -                     | -          | -  | -  | -                | 42,138       |
| Other disbursements                                   | -                     | 14,598     | 9,609                                      | -  | -                | -            |
| Total disbursements                                   | -                     | 46,474     | 9,609                                      | -  | 782,002          | 257,504      |
| Excess (deficiency) of receipts over<br>disbursements | 793                   | 23,282     | (2,446)                                    | 625  | (183,451)        | 22,628       |
| Cash and investments - ending                         | \$ 821                | \$ 226,665 | \$ 41,741                                  | \$ 8,373                                     | \$ 128,650       | \$ 187,358   |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Property<br>Tax<br>Assessment<br>Appeals | OPIOID<br>RESTRICTED<br>FUND | OPIOID<br>UNRESTRICTED<br>FUND | Adult<br>Probation<br>Administrative | Juvenile<br>Probation<br>Administrative |
|---|--|------------------------------|--------------------------------|--------------------------------------|---|
| Cash and investments - beginning                      | \$ 32,547                                | \$ 440,698                   | \$ 187,700                     | \$ 484,239                           | \$ 29,337                               |
| Receipts:   |  |                              |                                |                                      |   |
| Taxes   | -  | -                            | -                              | -                                    | -                                       |
| Licenses and permits                                  | -  | -                            | -                              | -                                    | -                                       |
| Intergovernmental receipts                            | -  | -                            | -                              | -                                    | -                                       |
| Charges for services                                  | -  | -                            | -                              | -                                    | -                                       |
| Fines and forfeits                                    | -  | -                            | -                              | 125,965                              | 4,361                                   |
| Other receipts  | -  | 122,338                      | 33,585                         | 19,612                               | 19,612                                  |
| Total receipts  | -  | 122,338                      | 33,585                         | 145,577                              | 23,973                                  |
| Disbursements:  |  |                              |                                |                                      |   |
| Personal services                                     | -  | 27,398                       | -                              | 70,561                               | -                                       |
| Supplies  | -  | -                            | -                              | -                                    | -                                       |
| Other services and charges                            | -  | -                            | -                              | -                                    | -                                       |
| Debt service - principal and interest                 | -  | -                            | -                              | -                                    | -                                       |
| Capital outlay  | -  | -                            | -                              | -                                    | -                                       |
| Other disbursements                                   | -  | 101,600                      | -                              | -                                    | -                                       |
| Total disbursements                                   | -  | 128,998                      | -                              | 70,561                               | -                                       |
| Excess (deficiency) of receipts over<br>disbursements | -  | (6,660)                      | 33,585                         | 75,016                               | 23,973                                  |
| Cash and investments - ending                         | \$ 32,547                                | \$ 434,038                   | \$ 221,285                     | \$ 559,255                           | \$ 53,310                               |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Supplemental<br>Juvenile<br>Probation<br>Services | County<br>User<br>Fee | Drain<br>Maintenance | Drug<br>Task<br>Force | Collection<br>Agency<br>Fees | Donations |
|---|---|-----------------------|----------------------|-----------------------|------------------------------|-----------|
| Cash and investments - beginning                      | \$ 30,971   | \$ 6,599              | \$ 2,429,230         | \$ 8,089              | \$ 204                       | \$ 35,262 |
| Receipts:   |   |                       |                      |                       |                              |           |
| Taxes   | -   | -                     | -                    | -                     | -                            | -         |
| Licenses and permits                                  | -   | -                     | -                    | -                     | -                            | -         |
| Intergovernmental receipts                            | -   | -                     | -                    | -                     | -                            | -         |
| Charges for services                                  | -   | -                     | -                    | -                     | -                            | -         |
| Fines and forfeits                                    | -   | 16,667                | -                    | -                     | -                            | -         |
| Other receipts  | -   | -                     | 922,402              | 26,600                | -                            | 60,016    |
| Total receipts  | -   | 16,667                | 922,402              | 26,600                | -                            | 60,016    |
| Disbursements:  |   |                       |                      |                       |                              |           |
| Personal services                                     | -   | -                     | -                    | -                     | -                            | -         |
| Supplies  | -   | -                     | -                    | -                     | -                            | -         |
| Other services and charges                            | -   | -                     | -                    | 32,520                | -                            | -         |
| Debt service - principal and interest                 | -   | -                     | -                    | -                     | -                            | -         |
| Capital outlay  | -   | -                     | -                    | -                     | -                            | -         |
| Other disbursements                                   | -   | 17,692                | 820,067              | -                     | -                            | 66,191    |
| Total disbursements                                   | -   | 17,692                | 820,067              | 32,520                | -                            | 66,191    |
| Excess (deficiency) of receipts over<br>disbursements | -   | (1,025)               | 102,335              | (5,920)               | -                            | (6,175)   |
| Cash and investments - ending                         | \$ 30,971   | \$ 5,574              | \$ 2,531,565         | \$ 2,169              | \$ 204                       | \$ 29,087 |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | REDEVELOPMENT<br>ALLOCATION | Debt<br>Service | Self-Insurance | Payroll<br>Clearing | Payroll<br>Withholding<br>-<br>Other | Settlement |
|--|-----------------------------|-----------------|----------------|---------------------|--------------------------------------|------------|
| Cash and investments - beginning                   | \$ -                        | \$ 702,405      | \$ 954,578     | \$ 14,120           | \$ 26,527                            | \$ -       |
| Receipts:  |                             |                 |                |                     |                                      |            |
| Taxes  | -                           | 619,311         | -              | -                   | -                                    | 35,646,081 |
| Licenses and permits                               | -                           | -               | -              | -                   | -                                    | -          |
| Intergovernmental receipts                         | -                           | 5,439           | -              | -                   | -                                    | -          |
| Charges for services                               | -                           | -               | -              | -                   | -                                    | -          |
| Fines and forfeits                                 | -                           | -               | -              | -                   | -                                    | -          |
| Other receipts                                     | 3,430,159                   | -               | 3,857,277      | 4,848,459           | 258,925                              | -          |
| Total receipts                                     | 3,430,159                   | 624,750         | 3,857,277      | 4,848,459           | 258,925                              | 35,646,081 |
| Disbursements:                                     |                             |                 |                |                     |                                      |            |
| Personal services                                  | -                           | -               | -              | -                   | -                                    | -          |
| Supplies   | -                           | -               | -              | -                   | -                                    | -          |
| Other services and charges                         | -                           | -               | 3,598,383      | -                   | -                                    | -          |
| Debt service - principal and interest              | -                           | -               | -              | -                   | -                                    | -          |
| Capital outlay                                     | -                           | -               | -              | -                   | -                                    | -          |
| Other disbursements                                | 3,430,159                   | 1,302,000       | 4,543          | 4,839,623           | 262,050                              | 35,646,081 |
| Total disbursements                                | 3,430,159                   | 1,302,000       | 3,602,926      | 4,839,623           | 262,050                              | 35,646,081 |
| Excess (deficiency) of receipts over disbursements | -                           | (677,250)       | 254,351        | 8,836               | (3,125)                              | -          |
| Cash and investments - ending                      | \$ -                        | \$ 25,155       | \$ 1,208,929   | \$ 22,956           | \$ 23,402                            | \$ -       |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Wheel<br>Tax<br>/<br>Surtax<br>Combined | Wheel<br>Tax | Sur<br>Tax | CVET<br>Agency | Financial<br>Institution<br>Tax | State<br>Fines<br>and<br>Forfeitures |
|---|---|--------------|------------|----------------|---------------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 1,918,826                            | \$ 2,013     | \$ -       | \$ -           | \$ -                            | \$ 7,409                             |
| Receipts:   |   |              |            |                |                                 |                                      |
| Taxes   | -                                       | -            | -          | -              | -                               | -                                    |
| Licenses and permits                                  | -                                       | -            | -          | -              | -                               | -                                    |
| Intergovernmental receipts                            | 1,753,377                               | 281,847      | 2,017,678  | 217,405        | 453,508                         | -                                    |
| Charges for services                                  | -                                       | -            | -          | -              | -                               | -                                    |
| Fines and forfeits                                    | -                                       | -            | -          | -              | -                               | 45,108                               |
| Other receipts  | 51,864                                  | -            | -          | -              | -                               | -                                    |
| Total receipts  | 1,805,241                               | 281,847      | 2,017,678  | 217,405        | 453,508                         | 45,108                               |
| Disbursements:  |   |              |            |                |                                 |                                      |
| Personal services                                     | 2,310,708                               | -            | -          | -              | -                               | -                                    |
| Supplies  | -                                       | -            | -          | -              | -                               | -                                    |
| Other services and charges                            | 30,952                                  | -            | -          | -              | -                               | -                                    |
| Debt service - principal and interest                 | -                                       | -            | -          | -              | -                               | -                                    |
| Capital outlay  | -                                       | -            | -          | -              | -                               | -                                    |
| Other disbursements                                   | -                                       | 282,444      | 2,017,678  | 217,405        | 453,508                         | 42,726                               |
| Total disbursements                                   | 2,341,660                               | 282,444      | 2,017,678  | 217,405        | 453,508                         | 42,726                               |
| Excess (deficiency) of receipts over<br>disbursements | (536,419)                               | (597)        | -          | -              | -                               | 2,382                                |
| Cash and investments - ending                         | \$ 1,382,407                            | \$ 1,416     | \$ -       | \$ -           | \$ -                            | \$ 9,791                             |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Infraction<br>Judgements | Overweight<br>Vehicle<br>Fines | Special<br>Death<br>Benefit | Sales<br>Disclosure<br>-<br>State<br>Share | Coroners<br>Training<br>&<br>Con't<br>Education | Mortgage<br>Recording<br>Fees<br>-<br>State Share |
|---|--------------------------|--------------------------------|-----------------------------|--|---|---|
| Cash and investments - beginning                      | \$ 5,355                 | \$ 10                          | \$ 315                      | \$ 890                                     | \$ 758  | \$ 313  |
| Receipts:   |                          |                                |                             |  |   |   |
| Taxes   | -                        | -                              | -                           | -  | -   | -   |
| Licenses and permits                                  | -                        | -                              | -                           | -  | -   | -   |
| Intergovernmental receipts                            | -                        | -                              | -                           | -  | -   | -   |
| Charges for services                                  | -                        | -                              | 6,650                       | 12,490                                     | -   | 3,645   |
| Fines and forfeits                                    | 72,829                   | 1,330                          | -                           | -  | -   | -   |
| Other receipts  | -                        | -                              | -                           | -  | 4,596   | -   |
| Total receipts  | 72,829                   | 1,330                          | 6,650                       | 12,490                                     | 4,596   | 3,645   |
| Disbursements:  |                          |                                |                             |  |   |   |
| Personal services                                     | -                        | -                              | -                           | -  | -   | -   |
| Supplies  | -                        | -                              | -                           | -  | -   | -   |
| Other services and charges                            | -                        | -                              | -                           | -  | -   | -   |
| Debt service - principal and interest                 | -                        | -                              | -                           | -  | -   | -   |
| Capital outlay  | -                        | -                              | -                           | -  | -   | -   |
| Other disbursements                                   | 72,361                   | 1,340                          | 6,410                       | 11,940                                     | 4,849   | 2,998   |
| Total disbursements                                   | 72,361                   | 1,340                          | 6,410                       | 11,940                                     | 4,849   | 2,998   |
| Excess (deficiency) of receipts over<br>disbursements | 468                      | (10)                           | 240                         | 550  | (253)   | 647   |
| Cash and investments - ending                         | \$ 5,823                 | \$ -                           | \$ 555                      | \$ 1,440                                   | \$ 505  | \$ 960  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Child<br>Restraint<br>Violation<br>Fines | 2022<br>GENERAL<br>REVENUE<br>BOND | Education<br>Plate<br>Fees<br>Agency | Innkeepers<br>Tax<br>Collections | 93.563<br>Prosecutor<br>PCA | 93.563<br>Title<br>IV-D<br>Incentive |
|---|--|------------------------------------|--------------------------------------|----------------------------------|-----------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ -                                     | \$ 3,298,400                       | \$ -                                 | \$ 40,450                        | \$ 31,051                   | \$ 51,906                            |
| Receipts:   |  |                                    |                                      |                                  |                             |                                      |
| Taxes   | -  | -                                  | -                                    | 86,194                           | -                           | -                                    |
| Licenses and permits                                  | -  | -                                  | -                                    | -                                | -                           | -                                    |
| Intergovernmental receipts                            | -  | -                                  | -                                    | -                                | -                           | 24,145                               |
| Charges for services                                  | -  | -                                  | -                                    | -                                | -                           | -                                    |
| Fines and forfeits                                    | 575                                      | -                                  | 488                                  | -                                | 6,014                       | -                                    |
| Other receipts  | -  | -                                  | -                                    | -                                | 8,604                       | -                                    |
| Total receipts  | 575                                      | -                                  | 488                                  | 86,194                           | 14,618                      | 24,145                               |
| Disbursements:  |  |                                    |                                      |                                  |                             |                                      |
| Personal services                                     | -  | -                                  | -                                    | -                                | -                           | 14,912                               |
| Supplies  | -  | -                                  | -                                    | -                                | -                           | -                                    |
| Other services and charges                            | -  | -                                  | -                                    | 67,900                           | -                           | -                                    |
| Debt service - principal and interest                 | -  | -                                  | -                                    | -                                | -                           | -                                    |
| Capital outlay  | -  | -                                  | -                                    | -                                | -                           | -                                    |
| Other disbursements                                   | 550                                      | -                                  | 488                                  | 1                                | 10,276                      | -                                    |
| Total disbursements                                   | 550                                      | -                                  | 488                                  | 67,901                           | 10,276                      | 14,912                               |
| Excess (deficiency) of receipts over<br>disbursements | 25                                       | -                                  | -                                    | 18,293                           | 4,342                       | 9,233                                |
| Cash and investments - ending                         | \$ 25                                    | \$ 3,298,400                       | \$ -                                 | \$ 58,743                        | \$ 35,393                   | \$ 61,139                            |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | 93.563<br>Prosecutor<br>IV-D<br>Incentive-Prior<br>To Oct '99 | 93.563<br>Prosecutor<br>IV-D<br>Incentive-Post<br>Oct '99 | 93.563<br>Clerk<br>IV-D<br>Incentive-Post<br>Oct '99 | Health<br>Dept<br>Donations | EMA<br>Donations | IN<br>State<br>Opioid<br>Response<br>Grant |
|--|---|---|--|-----------------------------|------------------|--|
| Cash and investments - beginning                   | \$ 4,698  | \$ 107,852  | \$ 128,207   | \$ 484                      | \$ 21,161        | \$ 46,098                                  |
| Receipts:  |   |   |  |                             |                  |  |
| Taxes  | -   | -   | -  | -                           | -                | -  |
| Licenses and permits                               | -   | -   | -  | -                           | -                | -  |
| Intergovernmental receipts                         | -   | 36,332  | 24,145   | -                           | -                | -  |
| Charges for services                               | -   | -   | -  | -                           | -                | -  |
| Fines and forfeits                                 | -   | -   | -  | -                           | -                | -  |
| Other receipts                                     | -   | -   | -  | 2,000                       | -                | -  |
| Total receipts                                     | -   | 36,332  | 24,145   | 2,000                       | -                | -  |
| Disbursements:                                     |   |   |  |                             |                  |  |
| Personal services                                  | -   | 16,936  | -  | -                           | -                | -  |
| Supplies   | -   | 786   | 1,355  | -                           | -                | -  |
| Other services and charges                         | -   | 1,761   | 9,926  | -                           | -                | -  |
| Debt service - principal and interest              | -   | -   | -  | -                           | -                | -  |
| Capital outlay                                     | -   | 287   | -  | -                           | -                | -  |
| Other disbursements                                | -   | 13,434  | 88   | 236                         | 6,994            | 22,072                                     |
| Total disbursements                                | -   | 33,204  | 11,369   | 236                         | 6,994            | 22,072                                     |
| Excess (deficiency) of receipts over disbursements | -   | 3,128   | 12,776   | 1,764                       | (6,994)          | (22,072)                                   |
| Cash and investments - ending                      | \$ 4,698  | \$ 110,980  | \$ 140,983   | \$ 2,248                    | \$ 14,167        | \$ 24,026                                  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Sheriff's<br>Inmate<br>Trust | Treasurer    | Jail<br>Commissary | Clerk's<br>Trust | Henry<br>County<br>Convention<br>Visitor<br>&Tourism Commiss | Clerk's<br>Child<br>Support |
|---|------------------------------|--------------|--------------------|------------------|--|-----------------------------|
| Cash and investments - beginning                      | \$ 18,083                    | \$ 1,694,372 | \$ 6,776           | \$ 879,363       | \$ 33,586  | \$ 7,354                    |
| Receipts:   |                              |              |                    |                  |  |                             |
| Taxes   | -                            | -            | -                  | -                | -  | -                           |
| Licenses and permits                                  | -                            | -            | -                  | -                | -  | -                           |
| Intergovernmental receipts                            | -                            | -            | -                  | -                | -  | -                           |
| Charges for services                                  | 1,504,156                    | 1,686,752    | 306,802            | -                | -  | -                           |
| Fines and forfeits                                    | -                            | -            | -                  | -                | -  | -                           |
| Other receipts  | -                            | -            | -                  | 4,061,313        | 70,403   | 519,563                     |
| Total receipts  | 1,504,156                    | 1,686,752    | 306,802            | 4,061,313        | 70,403   | 519,563                     |
| Disbursements:  |                              |              |                    |                  |  |                             |
| Personal services                                     | -                            | -            | -                  | -                | -  | -                           |
| Supplies  | -                            | -            | -                  | -                | -  | -                           |
| Other services and charges                            | -                            | -            | -                  | -                | -  | -                           |
| Debt service - principal and interest                 | -                            | -            | -                  | -                | -  | -                           |
| Capital outlay  | -                            | -            | -                  | -                | -  | -                           |
| Other disbursements                                   | 1,486,709                    | 1,694,372    | 264,795            | 3,934,886        | 54,169   | 519,455                     |
| Total disbursements                                   | 1,486,709                    | 1,694,372    | 264,795            | 3,934,886        | 54,169   | 519,455                     |
| Excess (deficiency) of receipts over<br>disbursements | 17,447                       | (7,620)      | 42,007             | 126,427          | 16,234   | 108                         |
| Cash and investments - ending                         | \$ 35,530                    | \$ 1,686,752 | \$ 48,783          | \$ 1,005,790     | \$ 49,820  | \$ 7,462                    |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | 2019<br>GO<br>BOND | IMMUNIZATIONS<br>&<br>VACCINES<br>FOR<br>CHILDREN | HEALTH<br>DEPT<br>CUMULATIVE<br>IMMUNIZATION | LIT<br>CORR/REHAB<br>FACILITIES | AUCTIONS |
|--|--------------------|---|--|---------------------------------|----------|
| Cash and investments - beginning                   | \$ 716,783         | \$ (28,368)                                       | \$ 7,109                                     | \$ 3,136,633                    | \$ 100   |
| Receipts:  |                    |   |  |                                 |          |
| Taxes  | -                  | -   | -  | 2,326,042                       | -        |
| Licenses and permits                               | -                  | -   | -  | -                               | -        |
| Intergovernmental receipts                         | -                  | 89,769  | -  | -                               | -        |
| Charges for services                               | -                  | -   | 7,554  | -                               | -        |
| Fines and forfeits                                 | -                  | -   | -  | -                               | -        |
| Other receipts                                     | 371                | -   | -  | 113                             | -        |
| Total receipts                                     | 371                | 89,769  | 7,554  | 2,326,155                       | -        |
| Disbursements:                                     |                    |   |  |                                 |          |
| Personal services                                  | -                  | 70,280  | -  | -                               | -        |
| Supplies   | -                  | 91  | -  | -                               | -        |
| Other services and charges                         | 63,455             | 189   | -  | 481,131                         | -        |
| Debt service - principal and interest              | -                  | -   | -  | 1,719,383                       | -        |
| Capital outlay                                     | -                  | -   | -  | 8,000                           | -        |
| Other disbursements                                | 333,286            | 11,704  | 8,869  | 6,497                           | -        |
| Total disbursements                                | 396,741            | 82,264  | 8,869  | 2,215,011                       | -        |
| Excess (deficiency) of receipts over disbursements | (396,370)          | 7,505   | (1,315)                                      | 111,144                         | -        |
| Cash and investments - ending                      | \$ 320,413         | \$ (20,863)                                       | \$ 5,794                                     | \$ 3,247,777                    | \$ 100   |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | TIF<br>INDUSTRIAL<br>PARK<br>ALLOCATION | TIF<br>SP<br>ECON<br>DEV<br>ALLOCATION | TIF<br>I-70/3<br>ECON<br>DEV | TIF<br>I-70/NW<br>QUADRANT<br>ALLOCATION | TIF<br>I-70/SR109<br>ALLOCATION | TIF<br>CR<br>400<br>S<br>ALLOCATION |
|--|---|--|------------------------------|--|---------------------------------|-------------------------------------|
| Cash and investments - beginning                   | \$ 918,204                              | \$ 1,172,035                           | \$ 918,082                   | \$ 4,715                                 | \$ 729,079                      | \$ 563,620                          |
| Receipts:  |   |  |                              |  |                                 |                                     |
| Taxes  | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Licenses and permits                               | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Intergovernmental receipts                         | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Charges for services                               | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Fines and forfeits                                 | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Other receipts                                     | 222,979                                 | 473,473                                | 78,271                       | 10,672                                   | 192,618                         | 961,708                             |
| Total receipts                                     | 222,979                                 | 473,473                                | 78,271                       | 10,672                                   | 192,618                         | 961,708                             |
| Disbursements:                                     |   |  |                              |  |                                 |                                     |
| Personal services                                  | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Supplies   | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Other services and charges                         | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Debt service - principal and interest              | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Capital outlay                                     | -                                       | -                                      | -                            | -  | -                               | -                                   |
| Other disbursements                                | 679,796                                 | 510,047                                | 473,889                      | 14,928                                   | 325,400                         | 837,938                             |
| Total disbursements                                | 679,796                                 | 510,047                                | 473,889                      | 14,928                                   | 325,400                         | 837,938                             |
| Excess (deficiency) of receipts over disbursements | (456,817)                               | (36,574)                               | (395,618)                    | (4,256)                                  | (132,782)                       | 123,770                             |
| Cash and investments - ending                      | \$ 461,387                              | \$ 1,135,461                           | \$ 522,464                   | \$ 459                                   | \$ 596,297                      | \$ 687,390                          |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | RDC<br>OPERATING<br>ACCT | Y-SAP<br>YOUTH<br>SUBSTANCE<br>ABUSE<br>PROGRAM | HENRY<br>CO<br>REDEV<br>2020A<br>REFUNDING CAPITAL | HENRY<br>CO<br>REDEV<br>2020<br>A & B P & I | HENRY<br>CO<br>REDEV<br>TAX<br>2020 B REF CAPITAL |
|---|--------------------------|---|--|---|---|
| Cash and investments - beginning                      | \$ 99,045                | \$ 571  | \$ 6,351   | \$ 118                                      | \$ 6,093  |
| Receipts:   |                          |   |  |   |   |
| Taxes   | -                        | -   | -  | -   | -   |
| Licenses and permits                                  | -                        | -   | -  | -   | -   |
| Intergovernmental receipts                            | -                        | -   | -  | -   | -   |
| Charges for services                                  | 30,801                   | -   | -  | -   | -   |
| Fines and forfeits                                    | -                        | -   | -  | -   | -   |
| Other receipts  | 8,843                    | 2,000   | 117  | 176,685                                     | 112   |
| Total receipts  | 39,644                   | 2,000   | 117  | 176,685                                     | 112   |
| Disbursements:  |                          |   |  |   |   |
| Personal services                                     | -                        | -   | -  | -   | -   |
| Supplies  | -                        | -   | -  | -   | -   |
| Other services and charges                            | 20,716                   | -   | -  | -   | -   |
| Debt service - principal and interest                 | -                        | -   | -  | -   | -   |
| Capital outlay  | -                        | -   | -  | -   | -   |
| Other disbursements                                   | -                        | 2,571   | 6,468  | 176,240                                     | 6,205   |
| Total disbursements                                   | 20,716                   | 2,571   | 6,468  | 176,240                                     | 6,205   |
| Excess (deficiency) of receipts over<br>disbursements | 18,928                   | (571)   | (6,351)  | 445   | (6,093)   |
| Cash and investments - ending                         | \$ 117,973               | \$ -  | \$ -   | \$ 563                                      | \$ -  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | HENRY<br>CO<br>TAXABLE<br>2020<br>C REF CAPITAL | HENRY<br>CO<br>REDEV<br>TAX<br>2020 C DEBT | HENRY<br>CO<br>REDEV<br>TAX<br>2020 C P & I | HENRY<br>CO<br>REV<br>TX<br>EXEMPT 2020 REF CAPITAL |
|--|---|--|---|---|
| Cash and investments - beginning                   | \$ 4,435  | \$ 66,900                                  | \$ 36                                       | \$ 4,864  |
| Receipts:  |   |  |   |   |
| Taxes  | -   | -  | -   | -   |
| Licenses and permits                               | -   | -  | -   | -   |
| Intergovernmental receipts                         | -   | -  | -   | -   |
| Charges for services                               | -   | -  | -   | -   |
| Fines and forfeits                                 | -   | -  | -   | -   |
| Other receipts                                     | 82  | 2,998                                      | 62,973                                      | 89  |
| Total receipts                                     | 82  | 2,998                                      | 62,973                                      | 89  |
| Disbursements:                                     |   |  |   |   |
| Personal services                                  | -   | -  | -   | -   |
| Supplies   | -   | -  | -   | -   |
| Other services and charges                         | -   | -  | -   | -   |
| Debt service - principal and interest              | -   | -  | -   | -   |
| Capital outlay                                     | -   | -  | -   | -   |
| Other disbursements                                | 4,516   | -  | 53,365                                      | 4,954   |
| Total disbursements                                | 4,516   | -  | 53,365                                      | 4,954   |
| Excess (deficiency) of receipts over disbursements | (4,434)   | 2,998                                      | 9,608                                       | (4,865)   |
| Cash and investments - ending                      | \$ 1  | \$ 69,898                                  | \$ 9,644                                    | \$ (1)  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | HENRY<br>CO<br>REV<br>TX<br>EXEMPT 2020 DEBT | HENRY<br>CO<br>REDEV<br>TX<br>EX 2020 P & I | HENRY<br>CO<br>REDEV<br>TAX<br>2020A (SHELL BLDG) | HENRY<br>CO<br>REDEV<br>TAX<br>2020A DEBT | HENRY<br>CO<br>REDEV<br>TAX<br>2020A P & I |
|--|--|---|---|---|--|
| Cash and investments - beginning                   | \$ 95,717                                    | \$ 111                                      | \$ 63,928   | \$ 168,098                                | \$ 108                                     |
| Receipts:  |  |   |   |   |  |
| Taxes  | -  | -   | -   | -   | -  |
| Licenses and permits                               | -  | -   | -   | -   | -  |
| Intergovernmental receipts                         | -  | -   | -   | -   | -  |
| Charges for services                               | -  | -   | -   | -   | -  |
| Fines and forfeits                                 | -  | -   | -   | -   | -  |
| Other receipts                                     | 4,289  | 174,307                                     | 2,510   | 7,532                                     | 171,842                                    |
| Total receipts                                     | 4,289  | 174,307                                     | 2,510   | 7,532                                     | 171,842                                    |
| Disbursements:                                     |  |   |   |   |  |
| Personal services                                  | -  | -   | -   | -   | -  |
| Supplies   | -  | -   | -   | -   | -  |
| Other services and charges                         | -  | -   | -   | -   | -  |
| Debt service - principal and interest              | -  | -   | -   | -   | -  |
| Capital outlay                                     | -  | -   | -   | -   | -  |
| Other disbursements                                | -  | 173,875                                     | 21,087  | -   | 170,566                                    |
| Total disbursements                                | -  | 173,875                                     | 21,087  | -   | 170,566                                    |
| Excess (deficiency) of receipts over disbursements | 4,289  | 432   | (18,577)  | 7,532                                     | 1,276                                      |
| Cash and investments - ending                      | \$ 100,006                                   | \$ 543                                      | \$ 45,351   | \$ 175,630                                | \$ 1,384                                   |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | HENRY<br>CO<br>REDEV<br>TAX<br>2020B (LAND) | HENRY<br>CO<br>REDEV<br>TAX<br>2020B DEBT | HENRY<br>CO<br>REDEV<br>TAX<br>2020B P & I | BOND<br>#2<br>DEBT<br>PAYMENT | CC<br>DRUG<br>COURT<br>GRANT | CC<br>DRUG<br>COURT<br>PI |
|--|---|---|--|-------------------------------|------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 1,623,332                                | \$ 89,058                                 | \$ 74                                      | \$ 42,683                     | \$ 12,814                    | \$ 91,656                 |
| Receipts:  |   |   |  |                               |                              |                           |
| Taxes  | -   | -   | -  | 98,895                        | -                            | -                         |
| Licenses and permits                               | -   | -   | -  | -                             | -                            | -                         |
| Intergovernmental receipts                         | -   | -   | -  | 868                           | -                            | -                         |
| Charges for services                               | -   | -   | -  | -                             | -                            | -                         |
| Fines and forfeits                                 | -   | -   | -  | -                             | -                            | 19,463                    |
| Other receipts                                     | 72,742                                      | 3,991                                     | 108,600                                    | -                             | -                            | -                         |
| Total receipts                                     | 72,742                                      | 3,991                                     | 108,600                                    | 99,763                        | -                            | 19,463                    |
| Disbursements:                                     |   |   |  |                               |                              |                           |
| Personal services                                  | -   | -   | -  | -                             | -                            | 1,189                     |
| Supplies   | -   | -   | -  | -                             | 1,072                        | -                         |
| Other services and charges                         | -   | -   | -  | -                             | 846                          | -                         |
| Debt service - principal and interest              | -   | -   | -  | -                             | -                            | -                         |
| Capital outlay                                     | -   | -   | -  | -                             | -                            | 996                       |
| Other disbursements                                | -   | -   | 108,340                                    | 101,050                       | -                            | -                         |
| Total disbursements                                | -   | -   | 108,340                                    | 101,050                       | 1,918                        | 2,185                     |
| Excess (deficiency) of receipts over disbursements | 72,742                                      | 3,991                                     | 260  | (1,287)                       | (1,918)                      | 17,278                    |
| Cash and investments - ending                      | \$ 1,696,074                                | \$ 93,049                                 | \$ 334                                     | \$ 41,396                     | \$ 10,896                    | \$ 108,934                |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | Henry<br>Co<br>Mem<br>Park<br>Rental Fund | EMA<br>TRAINING/INFASTRUCTURE<br>GRANT | COMM<br>CORR<br>DRUG<br>COURT<br>GRANT | UNITED<br>WAY<br>COVID19<br>GRANT | ARP<br>CORONAVIRUS<br>LOCAL<br>FISCAL<br>RECOVERY FUND |
|--|---|--|--|-----------------------------------|--|
| Cash and investments - beginning                   | \$ 52,027                                 | \$ 233                                 | \$ 5,562                               | \$ 8                              | \$ 5,985,343   |
| Receipts:  |   |  |  |                                   |  |
| Taxes  | -   | -                                      | -                                      | -                                 | -  |
| Licenses and permits                               | -   | -                                      | -                                      | -                                 | -  |
| Intergovernmental receipts                         | -   | -                                      | 45,754                                 | -                                 | -  |
| Charges for services                               | 46,131                                    | -                                      | -                                      | -                                 | -  |
| Fines and forfeits                                 | -   | -                                      | -                                      | -                                 | -  |
| Other receipts                                     | 4,125                                     | -                                      | 2,993                                  | -                                 | 30   |
| Total receipts                                     | 50,256                                    | -                                      | 48,747                                 | -                                 | 30   |
| Disbursements:                                     |   |  |  |                                   |  |
| Personal services                                  | -   | -                                      | 17,088                                 | -                                 | 126,763  |
| Supplies   | 11,464                                    | -                                      | 16,341                                 | -                                 | -  |
| Other services and charges                         | 391                                       | -                                      | 4,636                                  | -                                 | 290,827  |
| Debt service - principal and interest              | -   | -                                      | -                                      | -                                 | -  |
| Capital outlay                                     | -   | -                                      | -                                      | -                                 | 536,861  |
| Other disbursements                                | 19,548                                    | -                                      | -                                      | -                                 | 191,888  |
| Total disbursements                                | 31,403                                    | -                                      | 38,065                                 | -                                 | 1,146,339  |
| Excess (deficiency) of receipts over disbursements | 18,853                                    | -                                      | 10,682                                 | -                                 | (1,146,309)  |
| Cash and investments - ending                      | \$ 70,880                                 | \$ 233                                 | \$ 16,244                              | \$ 8                              | \$ 4,839,034   |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | ARP<br>RURAL<br>EMS<br>FUND | STELLAR<br>REGIONAL<br>RURAL<br>DEV<br>GRANT | HENRY<br>CO<br>REDEV<br>TAX<br>BONDS 2021 | HENRY<br>CO<br>REDEV<br>TAX<br>BOND 2021 CAPITAL | HENRY<br>CO<br>REDEV<br>TAX<br>BONDS 2021 P & I |
|--|-----------------------------|--|---|--|---|
| Cash and investments - beginning                   | \$ 24,178                   | \$ -   | \$ 49,574                                 | \$ 176   | \$ 53   |
| Receipts:  |                             |  |   |  |   |
| Taxes  | -                           | -  | -   | -  | -   |
| Licenses and permits                               | -                           | -  | -   | -  | -   |
| Intergovernmental receipts                         | -                           | 240,000                                      | -   | -  | -   |
| Charges for services                               | -                           | -  | -   | -  | -   |
| Fines and forfeits                                 | -                           | -  | -   | -  | -   |
| Other receipts                                     | -                           | 13,853                                       | 2,188                                     | 3  | 90,148  |
| Total receipts                                     | -                           | 253,853                                      | 2,188                                     | 3  | 90,148  |
| Disbursements:                                     |                             |  |   |  |   |
| Personal services                                  | -                           | -  | -   | -  | -   |
| Supplies   | -                           | -  | -   | -  | -   |
| Other services and charges                         | -                           | -  | -   | -  | -   |
| Debt service - principal and interest              | -                           | -  | -   | -  | -   |
| Capital outlay                                     | -                           | -  | -   | -  | -   |
| Other disbursements                                | 24,178                      | 253,853                                      | 1,500                                     | 179  | 89,106  |
| Total disbursements                                | 24,178                      | 253,853                                      | 1,500                                     | 179  | 89,106  |
| Excess (deficiency) of receipts over disbursements | (24,178)                    | -  | 688                                       | (176)  | 1,042   |
| Cash and investments - ending                      | \$ -                        | \$ -   | \$ 50,262                                 | \$ -   | \$ 1,095  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | CH<br>ADVOCACY<br>FUND | HOMESTEAD<br>CR<br>REBATE<br>FUND | CUMULATIVE<br>WEIGHTS<br>&<br>MEASURES | WORKFORCE<br>DEV<br>COAG<br>CFDA#93.354 | 2022<br>BOARS<br>HEAD<br>BOND<br>ISSUANCE | 2022<br>GO<br>BOND |
|--|------------------------|-----------------------------------|--|---|---|--------------------|
| Cash and investments - beginning                   | \$ 2,235               | \$ 665                            | \$ 3,707                               | \$ 166,176                              | \$ 9,054                                  | \$ 5,708,166       |
| Receipts:  |                        |                                   |  |   |   |                    |
| Taxes  | -                      | -                                 | -                                      | -                                       | -   | -                  |
| Licenses and permits                               | -                      | -                                 | -                                      | -                                       | -   | -                  |
| Intergovernmental receipts                         | -                      | -                                 | -                                      | 275,000                                 | -   | -                  |
| Charges for services                               | -                      | -                                 | -                                      | -                                       | -   | -                  |
| Fines and forfeits                                 | -                      | -                                 | 3,200                                  | -                                       | -   | -                  |
| Other receipts                                     | -                      | -                                 | -                                      | 209                                     | 362                                       | -                  |
| Total receipts                                     | -                      | -                                 | 3,200                                  | 275,209                                 | 362                                       | -                  |
| Disbursements:                                     |                        |                                   |  |   |   |                    |
| Personal services                                  | -                      | -                                 | -                                      | 93,850                                  | -   | -                  |
| Supplies   | -                      | -                                 | 4,991                                  | -                                       | -   | -                  |
| Other services and charges                         | -                      | -                                 | -                                      | -                                       | -   | 122,541            |
| Debt service - principal and interest              | -                      | -                                 | -                                      | -                                       | -   | -                  |
| Capital outlay                                     | -                      | -                                 | -                                      | -                                       | -   | -                  |
| Other disbursements                                | -                      | -                                 | -                                      | -                                       | 1,750                                     | -                  |
| Total disbursements                                | -                      | -                                 | 4,991                                  | 93,850                                  | 1,750                                     | 122,541            |
| Excess (deficiency) of receipts over disbursements | -                      | -                                 | (1,791)                                | 181,359                                 | (1,388)                                   | (122,541)          |
| Cash and investments - ending                      | \$ 2,235               | \$ 665                            | \$ 1,916                               | \$ 347,535                              | \$ 7,666                                  | \$ 5,585,625       |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | DEBT<br>PAYMENT<br>2022<br>GO<br>BOND | DUKE<br>ENERGY<br>FOUNDATION<br>GRANT | BELLFLOWER<br>SOLAR<br>PROJECT<br>REIMBURSEMENT<br>FUND | EMS<br>BARIATRIC<br>AMBULANCE<br>GRANT | SELF<br>ASSESSMENT<br>GRANT |
|--|---------------------------------------|---------------------------------------|---|--|-----------------------------|
| Cash and investments - beginning                   | \$ -                                  | \$ 5,000                              | \$ 205,194  | \$ 180,000                             | \$ -                        |
| Receipts:  |                                       |                                       |   |  |                             |
| Taxes  | 1,181,247                             | -                                     | -   | -                                      | -                           |
| Licenses and permits                               | -                                     | -                                     | -   | -                                      | -                           |
| Intergovernmental receipts                         | 10,370                                | -                                     | -   | -                                      | 2,500                       |
| Charges for services                               | -                                     | -                                     | -   | -                                      | -                           |
| Fines and forfeits                                 | -                                     | -                                     | -   | -                                      | -                           |
| Other receipts                                     | -                                     | -                                     | -   | -                                      | -                           |
| Total receipts                                     | <u>1,191,617</u>                      | <u>-</u>                              | <u>-</u>  | <u>-</u>                               | <u>2,500</u>                |
| Disbursements:                                     |                                       |                                       |   |  |                             |
| Personal services                                  | -                                     | -                                     | -   | -                                      | -                           |
| Supplies   | -                                     | -                                     | -   | -                                      | -                           |
| Other services and charges                         | -                                     | 5,000                                 | 21,201  | -                                      | -                           |
| Debt service - principal and interest              | 953,676                               | -                                     | -   | -                                      | -                           |
| Capital outlay                                     | -                                     | -                                     | -   | -                                      | -                           |
| Other disbursements                                | -                                     | -                                     | 23,412  | -                                      | -                           |
| Total disbursements                                | <u>953,676</u>                        | <u>5,000</u>                          | <u>44,613</u>   | <u>-</u>                               | <u>-</u>                    |
| Excess (deficiency) of receipts over disbursements | <u>237,941</u>                        | <u>(5,000)</u>                        | <u>(44,613)</u>   | <u>-</u>                               | <u>2,500</u>                |
| Cash and investments - ending                      | <u>\$ 237,941</u>                     | <u>\$ -</u>                           | <u>\$ 160,581</u>                                       | <u>\$ 180,000</u>                      | <u>\$ 2,500</u>             |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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|  | NAT'L<br>PRIORITY<br>COMM<br>RES<br>GRANT | HC<br>COMMUNITY<br>FOUNDATION<br>GRANT | CC<br>GRANT | EXTRADITION<br>082 | AUDITOR<br>INELIGIBLE<br>DEDUCTION |
|--|---|--|-------------|--------------------|------------------------------------|
| Cash and investments - beginning                   | \$ -                                      | \$ -                                   | \$ -        | \$ 4,000           | \$ 4,249                           |
| Receipts:  |   |  |             |                    |                                    |
| Taxes  | -   | 25,000                                 | -           | -                  | -                                  |
| Licenses and permits                               | -   | -                                      | -           | -                  | -                                  |
| Intergovernmental receipts                         | -   | -                                      | -           | -                  | -                                  |
| Charges for services                               | -   | -                                      | -           | -                  | -                                  |
| Fines and forfeits                                 | -   | -                                      | -           | -                  | -                                  |
| Other receipts                                     | -   | -                                      | 81,924      | -                  | -                                  |
| Total receipts                                     | -   | 25,000                                 | 81,924      | -                  | -                                  |
| Disbursements:                                     |   |  |             |                    |                                    |
| Personal services                                  | -   | -                                      | -           | -                  | -                                  |
| Supplies   | -   | -                                      | -           | -                  | -                                  |
| Other services and charges                         | 143,591                                   | -                                      | -           | -                  | -                                  |
| Debt service - principal and interest              | -   | -                                      | -           | -                  | -                                  |
| Capital outlay                                     | -   | -                                      | -           | -                  | -                                  |
| Other disbursements                                | -   | -                                      | -           | -                  | -                                  |
| Total disbursements                                | 143,591                                   | -                                      | -           | -                  | -                                  |
| Excess (deficiency) of receipts over disbursements | (143,591)                                 | 25,000                                 | 81,924      | -                  | -                                  |
| Cash and investments - ending                      | \$ (143,591)                              | \$ 25,000                              | \$ 81,924   | \$ 4,000           | \$ 4,249                           |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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|  | JUVENILE<br>PROGRAMS-PROBAT<br>103 | COMM.<br>CORRECTION<br>INCOME<br>PROJ. | PRE-TRIAL<br>DIVERSION<br>018 | CC<br>II<br>SUPPLEMENTAL<br>PD | JURY<br>PAY<br>FUND<br>148 |
|--|------------------------------------|--|-------------------------------|--------------------------------|----------------------------|
| Cash and investments - beginning                   | \$ 13,719                          | \$ 361,086                             | \$ 186,486                    | \$ 73,422                      | \$ 17,651                  |
| Receipts:  |                                    |  |                               |                                |                            |
| Taxes  | -                                  | -                                      | -                             | -                              | -                          |
| Licenses and permits                               | -                                  | -                                      | -                             | -                              | -                          |
| Intergovernmental receipts                         | -                                  | -                                      | -                             | -                              | -                          |
| Charges for services                               | -                                  | -                                      | -                             | -                              | -                          |
| Fines and forfeits                                 | -                                  | 178,250                                | 64,921                        | 21,223                         | 16,353                     |
| Other receipts                                     | 3,900                              | 13,037                                 | 9                             | -                              | -                          |
| Total receipts                                     | 3,900                              | 191,287                                | 64,930                        | 21,223                         | 16,353                     |
| Disbursements:                                     |                                    |  |                               |                                |                            |
| Personal services                                  | -                                  | 96,909                                 | 4,867                         | -                              | -                          |
| Supplies   | -                                  | 1,568                                  | 4,539                         | -                              | -                          |
| Other services and charges                         | -                                  | -                                      | 10,861                        | -                              | -                          |
| Debt service - principal and interest              | -                                  | -                                      | -                             | -                              | -                          |
| Capital outlay                                     | -                                  | 71,065                                 | 3,409                         | -                              | -                          |
| Other disbursements                                | 2,437                              | 405                                    | -                             | 8,616                          | 18,709                     |
| Total disbursements                                | 2,437                              | 169,947                                | 23,676                        | 8,616                          | 18,709                     |
| Excess (deficiency) of receipts over disbursements | 1,463                              | 21,340                                 | 41,254                        | 12,607                         | (2,356)                    |
| Cash and investments - ending                      | \$ 15,182                          | \$ 382,426                             | \$ 227,740                    | \$ 86,029                      | \$ 15,295                  |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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|  | CO<br>LAW<br>ENF.<br>CONT<br>EDUC. #2 111 | CC<br>II/SUPPLEMENTAL<br>PD | D.A.R.E.<br>ACCOUNT<br>132 | PARK<br>COMMEMORATIVE<br>FUND<br>029 | HEALTH<br>DEPT<br>ENFORCEMENT<br>FUND |
|--|---|-----------------------------|----------------------------|--------------------------------------|---------------------------------------|
| Cash and investments - beginning                   | \$ -                                      | \$ 28,073                   | \$ 15,706                  | \$ 10,558                            | \$ 29,370                             |
| Receipts:  |   |                             |                            |                                      |                                       |
| Taxes  | -   | -                           | -                          | -                                    | -                                     |
| Licenses and permits                               | -   | -                           | -                          | -                                    | -                                     |
| Intergovernmental receipts                         | -   | -                           | -                          | -                                    | -                                     |
| Charges for services                               | -   | -                           | -                          | -                                    | -                                     |
| Fines and forfeits                                 | -   | 28,245                      | -                          | -                                    | -                                     |
| Other receipts                                     | 3,038                                     | -                           | -                          | 21,329                               | 8,027                                 |
| Total receipts                                     | 3,038                                     | 28,245                      | -                          | 21,329                               | 8,027                                 |
| Disbursements:                                     |   |                             |                            |                                      |                                       |
| Personal services                                  | -   | -                           | -                          | -                                    | -                                     |
| Supplies   | -   | -                           | -                          | -                                    | -                                     |
| Other services and charges                         | -   | -                           | -                          | -                                    | -                                     |
| Debt service - principal and interest              | -   | -                           | -                          | -                                    | -                                     |
| Capital outlay                                     | -   | -                           | -                          | -                                    | -                                     |
| Other disbursements                                | -   | 14,644                      | 8,592                      | 30,960                               | 1,396                                 |
| Total disbursements                                | -   | 14,644                      | 8,592                      | 30,960                               | 1,396                                 |
| Excess (deficiency) of receipts over disbursements | 3,038                                     | 13,601                      | (8,592)                    | (9,631)                              | 6,631                                 |
| Cash and investments - ending                      | \$ 3,038                                  | \$ 41,674                   | \$ 7,114                   | \$ 927                               | \$ 36,001                             |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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|   | PLANNING<br>ENFORCEMENT<br>FUND | GO<br>BONDS<br>2016<br>FUND | COUNTY<br>DEBT<br>PAYMENT | TREASURER<br>TECHNOLOGY<br>FUND | CO<br>POLICE<br>PENSION<br>TRUST<br>032 |
|---|---------------------------------|-----------------------------|---------------------------|---------------------------------|---|
| Cash and investments - beginning                      | \$ 31,054                       | \$ 3,570                    | \$ 24,813                 | \$ 8,712                        | \$ 4,000                                |
| Receipts:   |                                 |                             |                           |                                 |   |
| Taxes   | -                               | -                           | -                         | -                               | -                                       |
| Licenses and permits                                  | -                               | -                           | -                         | -                               | -                                       |
| Intergovernmental receipts                            | -                               | -                           | -                         | -                               | -                                       |
| Charges for services                                  | -                               | -                           | -                         | 1,500                           | -                                       |
| Fines and forfeits                                    | 5,605                           | -                           | -                         | -                               | -                                       |
| Other receipts  | -                               | -                           | -                         | -                               | -                                       |
| Total receipts  | 5,605                           | -                           | -                         | 1,500                           | -                                       |
| Disbursements:  |                                 |                             |                           |                                 |   |
| Personal services                                     | -                               | -                           | -                         | -                               | -                                       |
| Supplies  | 1,411                           | -                           | -                         | -                               | -                                       |
| Other services and charges                            | 4,359                           | -                           | -                         | -                               | -                                       |
| Debt service - principal and interest                 | -                               | -                           | -                         | -                               | -                                       |
| Capital outlay  | -                               | -                           | -                         | -                               | -                                       |
| Other disbursements                                   | -                               | 3,570                       | 24,813                    | 5,055                           | -                                       |
| Total disbursements                                   | 5,770                           | 3,570                       | 24,813                    | 5,055                           | -                                       |
| Excess (deficiency) of receipts over<br>disbursements | (165)                           | (3,570)                     | (24,813)                  | (3,555)                         | -                                       |
| Cash and investments - ending                         | \$ 30,889                       | \$ -                        | \$ -                      | \$ 5,157                        | \$ 4,000                                |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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|  | FIRST<br>MERCHANTS-FOOD&BEV | COMMUNITY<br>CORRECTION<br>GRANT | PACE<br>FORFEITURE<br>FUND | SHERIFF'S<br>CRITICAL<br>CARE | HAZ-MAT<br>FUND |
|--|-----------------------------|----------------------------------|----------------------------|-------------------------------|-----------------|
| Cash and investments - beginning                   | \$ 2,402,161                | \$ 34,125                        | \$ 109                     | \$ 104,901                    | \$ 663          |
| Receipts:  |                             |                                  |                            |                               |                 |
| Taxes  | 856,515                     | 425,484                          | -                          | -                             | -               |
| Licenses and permits                               | -                           | -                                | -                          | -                             | -               |
| Intergovernmental receipts                         | -                           | -                                | -                          | -                             | -               |
| Charges for services                               | -                           | -                                | -                          | 700,595                       | -               |
| Fines and forfeits                                 | -                           | -                                | -                          | -                             | -               |
| Other receipts                                     | 95,822                      | 11,810                           | -                          | 2,266                         | -               |
| Total receipts                                     | 952,337                     | 437,294                          | -                          | 702,861                       | -               |
| Disbursements:                                     |                             |                                  |                            |                               |                 |
| Personal services                                  | -                           | 297,093                          | -                          | 506,797                       | -               |
| Supplies   | -                           | 24,348                           | -                          | 22,942                        | -               |
| Other services and charges                         | -                           | 129,540                          | -                          | 117,605                       | -               |
| Debt service - principal and interest              | -                           | -                                | -                          | -                             | -               |
| Capital outlay                                     | -                           | -                                | -                          | 1,765                         | -               |
| Other disbursements                                | 1,225,676                   | -                                | -                          | 30,698                        | -               |
| Total disbursements                                | 1,225,676                   | 450,981                          | -                          | 679,807                       | -               |
| Excess (deficiency) of receipts over disbursements | (273,339)                   | (13,687)                         | -                          | 23,054                        | -               |
| Cash and investments - ending                      | \$ 2,128,822                | \$ 20,438                        | \$ 109                     | \$ 127,955                    | \$ 663          |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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|  | DUI<br>IMPACT<br>FUND | NATIONAL<br>ROAD<br>HERITAGE<br>TRAIL | COURT<br>ALCOLHOL<br>&<br>DRUG<br>PROGRAM | GOLF<br>COURSE<br>NON-REVERTING | ALTER.<br>DISPUTE<br>RESOLUTION-SUP |
|--|-----------------------|---------------------------------------|---|---------------------------------|-------------------------------------|
| Cash and investments - beginning                   | \$ 49,323             | \$ 523                                | \$ 81,630                                 | \$ 104,074                      | \$ 13,507                           |
| Receipts:  |                       |                                       |   |                                 |                                     |
| Taxes  | -                     | -                                     | -   | -                               | -                                   |
| Licenses and permits                               | -                     | -                                     | -   | -                               | -                                   |
| Intergovernmental receipts                         | -                     | -                                     | -   | -                               | -                                   |
| Charges for services                               | -                     | -                                     | -   | -                               | -                                   |
| Fines and forfeits                                 | 175                   | -                                     | 36,569                                    | -                               | 3,310                               |
| Other receipts                                     | -                     | -                                     | -   | 19,612                          | 180                                 |
| Total receipts                                     | 175                   | -                                     | 36,569                                    | 19,612                          | 3,490                               |
| Disbursements:                                     |                       |                                       |   |                                 |                                     |
| Personal services                                  | -                     | -                                     | -   | -                               | -                                   |
| Supplies   | -                     | -                                     | -   | -                               | -                                   |
| Other services and charges                         | -                     | -                                     | -   | -                               | -                                   |
| Debt service - principal and interest              | -                     | -                                     | -   | -                               | -                                   |
| Capital outlay                                     | -                     | -                                     | -   | -                               | -                                   |
| Other disbursements                                | -                     | -                                     | 55,000                                    | -                               | 400                                 |
| Total disbursements                                | -                     | -                                     | 55,000                                    | -                               | 400                                 |
| Excess (deficiency) of receipts over disbursements | 175                   | -                                     | (18,431)                                  | 19,612                          | 3,090                               |
| Cash and investments - ending                      | \$ 49,498             | \$ 523                                | \$ 63,199                                 | \$ 123,686                      | \$ 16,597                           |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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|  | DRUG<br>FORCE<br>FORFEITURE<br>133 | E-911<br>CITY<br>REIMBURSEMENT<br>FUND | WILBUR<br>WRIGHT<br>TRAILS | AIRPORT/LEASED<br>GROUND | SURVEYOR<br>DRAINAGE<br>FEE<br>FUND |
|--|------------------------------------|--|----------------------------|--------------------------|-------------------------------------|
| Cash and investments - beginning                   | \$ 710                             | \$ 269,864                             | \$ 14                      | \$ 11,726                | \$ 40,272                           |
| Receipts:  |                                    |  |                            |                          |                                     |
| Taxes  | -                                  | -                                      | -                          | -                        | -                                   |
| Licenses and permits                               | -                                  | -                                      | -                          | -                        | -                                   |
| Intergovernmental receipts                         | -                                  | -                                      | -                          | -                        | -                                   |
| Charges for services                               | -                                  | -                                      | -                          | -                        | -                                   |
| Fines and forfeits                                 | -                                  | -                                      | -                          | -                        | -                                   |
| Other receipts                                     | -                                  | 268,895                                | -                          | -                        | 8,500                               |
| Total receipts                                     | -                                  | 268,895                                | -                          | -                        | 8,500                               |
| Disbursements:                                     |                                    |  |                            |                          |                                     |
| Personal services                                  | -                                  | -                                      | -                          | -                        | -                                   |
| Supplies   | -                                  | -                                      | -                          | -                        | -                                   |
| Other services and charges                         | -                                  | -                                      | -                          | -                        | -                                   |
| Debt service - principal and interest              | -                                  | -                                      | -                          | -                        | -                                   |
| Capital outlay                                     | -                                  | -                                      | -                          | -                        | -                                   |
| Other disbursements                                | -                                  | 229,933                                | -                          | -                        | 1,088                               |
| Total disbursements                                | -                                  | 229,933                                | -                          | -                        | 1,088                               |
| Excess (deficiency) of receipts over disbursements | -                                  | 38,962                                 | -                          | -                        | 7,412                               |
| Cash and investments - ending                      | \$ 710                             | \$ 308,826                             | \$ 14                      | \$ 11,726                | \$ 47,684                           |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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|  | HENRY<br>CO<br>WIND<br>FARM<br>EXPENSE | PACE<br>STATE<br>FORFEITURE | DRUG<br>TESTING/PROBATION | HERITAGE<br>BARN<br>FUND | STATE<br>ADTF<br>FORFEITURE<br>FUND |
|--|--|-----------------------------|---------------------------|--------------------------|-------------------------------------|
| Cash and investments - beginning                   | \$ 385                                 | \$ 806                      | \$ 38,192                 | \$ 50                    | \$ 401                              |
| Receipts:  |  |                             |                           |                          |                                     |
| Taxes  | -                                      | -                           | -                         | -                        | -                                   |
| Licenses and permits                               | -                                      | -                           | -                         | -                        | -                                   |
| Intergovernmental receipts                         | -                                      | -                           | -                         | -                        | -                                   |
| Charges for services                               | -                                      | -                           | -                         | -                        | -                                   |
| Fines and forfeits                                 | -                                      | -                           | 6,318                     | -                        | -                                   |
| Other receipts                                     | -                                      | 2,573                       | -                         | -                        | -                                   |
| Total receipts                                     | -                                      | 2,573                       | 6,318                     | -                        | -                                   |
| Disbursements:                                     |  |                             |                           |                          |                                     |
| Personal services                                  | -                                      | -                           | -                         | -                        | -                                   |
| Supplies   | -                                      | -                           | -                         | -                        | -                                   |
| Other services and charges                         | -                                      | -                           | -                         | -                        | -                                   |
| Debt service - principal and interest              | -                                      | -                           | -                         | -                        | -                                   |
| Capital outlay                                     | -                                      | -                           | -                         | -                        | -                                   |
| Other disbursements                                | -                                      | -                           | -                         | -                        | -                                   |
| Total disbursements                                | -                                      | -                           | -                         | -                        | -                                   |
| Excess (deficiency) of receipts over disbursements | -                                      | 2,573                       | 6,318                     | -                        | -                                   |
| Cash and investments - ending                      | \$ 385                                 | \$ 3,379                    | \$ 44,510                 | \$ 50                    | \$ 401                              |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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|  | HOMELAND<br>SECURITY/CBP | PROSECUTOR<br>FORFEITURE<br>FUND | VETERAN'S<br>TREATMENT<br>CT<br>CO<br>USER | FEDERAL<br>FORFEITURE<br>FUND | EXPO<br>CENTER<br>PROJECT |
|--|--------------------------|----------------------------------|--|-------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 4,596                 | \$ 19,909                        | \$ 20,711                                  | \$ 7,134                      | \$ 397                    |
| Receipts:  |                          |                                  |  |                               |                           |
| Taxes  | -                        | -                                | -  | -                             | -                         |
| Licenses and permits                               | -                        | -                                | -  | -                             | -                         |
| Intergovernmental receipts                         | -                        | -                                | -  | -                             | -                         |
| Charges for services                               | -                        | -                                | -  | -                             | -                         |
| Fines and forfeits                                 | -                        | -                                | 2,515                                      | -                             | -                         |
| Other receipts                                     | -                        | 112,256                          | -  | 1                             | -                         |
| Total receipts                                     | -                        | 112,256                          | 2,515                                      | 1                             | -                         |
| Disbursements:                                     |                          |                                  |  |                               |                           |
| Personal services                                  | -                        | -                                | -  | -                             | -                         |
| Supplies   | -                        | -                                | -  | -                             | -                         |
| Other services and charges                         | -                        | -                                | -  | -                             | -                         |
| Debt service - principal and interest              | -                        | -                                | -  | -                             | -                         |
| Capital outlay                                     | -                        | -                                | -  | -                             | -                         |
| Other disbursements                                | 2,958                    | -                                | 1,322                                      | -                             | -                         |
| Total disbursements                                | 2,958                    | -                                | 1,322                                      | -                             | -                         |
| Excess (deficiency) of receipts over disbursements | (2,958)                  | 112,256                          | 1,193                                      | 1                             | -                         |
| Cash and investments - ending                      | \$ 1,638                 | \$ 132,165                       | \$ 21,904                                  | \$ 7,135                      | \$ 397                    |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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|  | LIT-PROPERTY<br>TAX<br>RELIEF<br>(CREDIT) | PROB.<br>INTERSTATE<br>FEE<br>FUND | HOMESTEAD<br>INELIGIBLE-STATE | RIVERBOAT<br>GAMBLING-REV<br>SHARE | LIT<br>(COIT)<br>DISTRIBUTIONS |
|--|---|------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 246,005                                | \$ -                               | \$ 3                          | \$ -                               | \$ -                           |
| Receipts:  |   |                                    |                               |                                    |                                |
| Taxes  | 2,907,553                                 | -                                  | -                             | -                                  | 11,630,212                     |
| Licenses and permits                               | -   | -                                  | -                             | -                                  | -                              |
| Intergovernmental receipts                         | -   | -                                  | -                             | 275,060                            | -                              |
| Charges for services                               | -   | -                                  | -                             | -                                  | -                              |
| Fines and forfeits                                 | -   | 625                                | -                             | -                                  | -                              |
| Other receipts                                     | -   | -                                  | -                             | -                                  | -                              |
| Total receipts                                     | <u>2,907,553</u>                          | <u>625</u>                         | <u>-</u>                      | <u>275,060</u>                     | <u>11,630,212</u>              |
| Disbursements:                                     |   |                                    |                               |                                    |                                |
| Personal services                                  | -   | -                                  | -                             | -                                  | -                              |
| Supplies   | -   | -                                  | -                             | -                                  | -                              |
| Other services and charges                         | -   | -                                  | -                             | -                                  | -                              |
| Debt service - principal and interest              | -   | -                                  | -                             | -                                  | -                              |
| Capital outlay                                     | -   | -                                  | -                             | -                                  | -                              |
| Other disbursements                                | 2,837,874                                 | 563                                | -                             | 275,060                            | 11,630,212                     |
| Total disbursements                                | <u>2,837,874</u>                          | <u>563</u>                         | <u>-</u>                      | <u>275,060</u>                     | <u>11,630,212</u>              |
| Excess (deficiency) of receipts over disbursements | <u>69,679</u>                             | <u>62</u>                          | <u>-</u>                      | <u>-</u>                           | <u>-</u>                       |
| Cash and investments - ending                      | <u>\$ 315,684</u>                         | <u>\$ 62</u>                       | <u>\$ 3</u>                   | <u>\$ -</u>                        | <u>\$ -</u>                    |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | LIT-PUBLIC<br>SAFETY | BIO-TERRORISM<br>GRANT<br>FUND | H1N1<br>VACCINE<br>GRANT-HEALTH | AIRPORT<br>PROJECTS<br>FUND | NACCHO<br>HEALTH<br>GRANT |
|--|----------------------|--------------------------------|---------------------------------|-----------------------------|---------------------------|
| Cash and investments - beginning                   | \$ -                 | \$ 385                         | \$ 35                           | \$ 17,658                   | \$ 485                    |
| Receipts:  |                      |                                |                                 |                             |                           |
| Taxes  | -                    | -                              | -                               | -                           | -                         |
| Licenses and permits                               | -                    | -                              | -                               | -                           | -                         |
| Intergovernmental receipts                         | 2,907,553            | 20,669                         | -                               | 304,148                     | -                         |
| Charges for services                               | -                    | -                              | -                               | -                           | -                         |
| Fines and forfeits                                 | -                    | -                              | -                               | -                           | -                         |
| Other receipts                                     | -                    | 2,368                          | -                               | -                           | -                         |
| Total receipts                                     | 2,907,553            | 23,037                         | -                               | 304,148                     | -                         |
| Disbursements:                                     |                      |                                |                                 |                             |                           |
| Personal services                                  | -                    | 26,869                         | -                               | -                           | -                         |
| Supplies   | -                    | -                              | -                               | -                           | -                         |
| Other services and charges                         | -                    | -                              | -                               | 304,148                     | -                         |
| Debt service - principal and interest              | -                    | -                              | -                               | -                           | -                         |
| Capital outlay                                     | -                    | -                              | -                               | -                           | -                         |
| Other disbursements                                | 2,907,553            | -                              | -                               | -                           | -                         |
| Total disbursements                                | 2,907,553            | 26,869                         | -                               | 304,148                     | -                         |
| Excess (deficiency) of receipts over disbursements | -                    | (3,832)                        | -                               | -                           | -                         |
| Cash and investments - ending                      | \$ -                 | \$ (3,447)                     | \$ 35                           | \$ 17,658                   | \$ 485                    |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | SEMA<br>FUND | FAMILY<br>COURT<br>PROJECT<br>FUND | PARK<br>COMM<br>FOUNDATION<br>GRANT | JDAI<br>GRANT<br>FUND | CC/PROB<br>REINVESTMENT<br>GRANT |
|--|--------------|------------------------------------|-------------------------------------|-----------------------|----------------------------------|
| Cash and investments - beginning                   | \$ 13,433    | \$ 2,553                           | \$ 395                              | \$ 8,640              | \$ 10,128                        |
| Receipts:  |              |                                    |                                     |                       |                                  |
| Taxes  | -            | -                                  | -                                   | 34,113                | -                                |
| Licenses and permits                               | -            | -                                  | -                                   | -                     | -                                |
| Intergovernmental receipts                         | -            | -                                  | -                                   | -                     | -                                |
| Charges for services                               | -            | -                                  | -                                   | -                     | -                                |
| Fines and forfeits                                 | -            | -                                  | -                                   | -                     | -                                |
| Other receipts                                     | -            | -                                  | -                                   | -                     | -                                |
| Total receipts                                     | -            | -                                  | -                                   | 34,113                | -                                |
| Disbursements:                                     |              |                                    |                                     |                       |                                  |
| Personal services                                  | -            | -                                  | -                                   | -                     | 2,790                            |
| Supplies   | -            | -                                  | -                                   | -                     | 1,478                            |
| Other services and charges                         | -            | -                                  | -                                   | -                     | 1,345                            |
| Debt service - principal and interest              | -            | -                                  | -                                   | -                     | -                                |
| Capital outlay                                     | -            | -                                  | -                                   | -                     | -                                |
| Other disbursements                                | -            | -                                  | -                                   | 19,435                | -                                |
| Total disbursements                                | -            | -                                  | -                                   | 19,435                | 5,613                            |
| Excess (deficiency) of receipts over disbursements | -            | -                                  | -                                   | 14,678                | (5,613)                          |
| Cash and investments - ending                      | \$ 13,433    | \$ 2,553                           | \$ 395                              | \$ 23,318             | \$ 4,515                         |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|   | Veteran's<br>Court | Probation<br>Reinvestment<br>Grant | JDAI<br>2018-2019 | Community<br>Crossing<br>Match<br>Grant | Henry<br>Co<br>Jail<br>Treatment<br>(CC) |
|---|--------------------|------------------------------------|-------------------|---|--|
| Cash and investments - beginning                      | \$ 5               | \$ 5,528                           | \$ 26,709         | \$ -                                    | \$ 3,000                                 |
| Receipts:   |                    |                                    |                   |   |  |
| Taxes   | 25,372             | 84,334                             | 25,562            | -                                       | -  |
| Licenses and permits                                  | -                  | -                                  | -                 | -                                       | -  |
| Intergovernmental receipts                            | -                  | -                                  | -                 | 922,464                                 | 3,000                                    |
| Charges for services                                  | -                  | -                                  | -                 | -                                       | -  |
| Fines and forfeits                                    | -                  | -                                  | -                 | -                                       | -  |
| Other receipts  | -                  | -                                  | -                 | -                                       | -  |
| Total receipts  | 25,372             | 84,334                             | 25,562            | 922,464                                 | 3,000                                    |
| Disbursements:  |                    |                                    |                   |   |  |
| Personal services                                     | 12,735             | 51,739                             | -                 | -                                       | -  |
| Supplies  | -                  | 15,599                             | -                 | -                                       | -  |
| Other services and charges                            | -                  | 19,441                             | -                 | -                                       | 3,000                                    |
| Debt service - principal and interest                 | -                  | -                                  | -                 | -                                       | -  |
| Capital outlay  | -                  | -                                  | -                 | 922,464                                 | -  |
| Other disbursements                                   | -                  | -                                  | 46,870            | -                                       | -  |
| Total disbursements                                   | 12,735             | 86,779                             | 46,870            | 922,464                                 | 3,000                                    |
| Excess (deficiency) of receipts over<br>disbursements | 12,637             | (2,445)                            | (21,308)          | -                                       | -  |
| Cash and investments - ending                         | \$ 12,642          | \$ 3,083                           | \$ 5,401          | \$ -                                    | \$ 3,000                                 |

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

|  | JDAI/BONUS<br>GRANT | PROBLEM<br>SOLVING/DRUG<br>CT<br>GRANT | ASPIN<br>STATE<br>GRANT | Totals        |
|--|---------------------|--|-------------------------|---------------|
| Cash and investments - beginning                   | \$ 16               | \$ 2,805                               | \$ 3,000                | \$ 53,008,050 |
| Receipts:  |                     |  |                         |               |
| Taxes  | -                   | -                                      | -                       | 72,775,150    |
| Licenses and permits                               | -                   | -                                      | -                       | 371,098       |
| Intergovernmental receipts                         | -                   | 8,707                                  | -                       | 15,919,292    |
| Charges for services                               | -                   | -                                      | -                       | 5,590,610     |
| Fines and forfeits                                 | -                   | -                                      | -                       | 1,265,453     |
| Other receipts                                     | -                   | -                                      | -                       | 26,974,864    |
| Total receipts                                     | -                   | 8,707                                  | -                       | 122,896,467   |
| Disbursements:                                     |                     |  |                         |               |
| Personal services                                  | -                   | 6,658                                  | -                       | 16,326,203    |
| Supplies   | -                   | -                                      | -                       | 2,892,584     |
| Other services and charges                         | -                   | -                                      | -                       | 13,316,878    |
| Debt service - principal and interest              | -                   | -                                      | -                       | 2,673,059     |
| Capital outlay                                     | -                   | -                                      | -                       | 2,881,262     |
| Other disbursements                                | -                   | -                                      | -                       | 85,644,745    |
| Total disbursements                                | -                   | 6,658                                  | -                       | 123,734,731   |
| Excess (deficiency) of receipts over disbursements | -                   | 2,049                                  | -                       | (838,264)     |
| Cash and investments - ending                      | \$ 16               | \$ 4,854                               | \$ 3,000                | \$ 52,169,786 |

HENRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

| Lessor   | Purpose   | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|---|----------------------|----------------------|-------------------|
| Governmental activities:   |   |                      |                      |                   |
| BB Community Leasing Services                                    | To purchase 911 Equipment   | \$ 151,792           | 12/28/2021           | 12/20/2028        |
| Henry County Jail and Rehabilitation Center Building Corporation | Financing the acquisition and construction of a new county jail facility.       | 1,724,000            | 10/21/2020           | 7/1/2040          |
| Motorola   | Purchase E911 Radio Equipment (50% paid by the County and 50% paid by the City) | 125,220              | 11/1/2018            | 11/1/2028         |
| Republic First National Corporation                              | Lease of Ambulance  | 30,259               | 1/18/2022            | 1/18/2027         |
| U. S. Bancorp Government Leasing and Finance                     | To purchase Highway asphalt roller.   | <u>108,197</u>       | 5/7/2021             | 6/1/2025          |
| Total governmental activities                                    |   | <u>2,139,468</u>     |                      |                   |
| Total of annual lease payments                                   |   | <u>\$ 2,139,468</u>  |                      |                   |

| Type                          | Description of Debt Purpose   | Ending Principal Balance | Principal Due Within One Year |
|-------------------------------|---|--------------------------|-------------------------------|
| Governmental activities:      |   |                          |                               |
| General obligation bonds      | GENERAL OBLIGATION BONDS OF 2022  | \$ 5,110,000             | \$ 1,550,000                  |
| Revenue bonds                 | ECONOMIC DEVELOPMENT REVENUE BOND SERIES 2014/BOARSHEAD                           | 10,155,000               | 750,000                       |
| Revenue bonds                 | ECONOMIC DEVELOPMENT REVENUE BOND SERIES 2022/BOARSHEAD                           | 18,730,000               | -                             |
| Revenue bonds                 | FOOD & BEVERAGE TAX REVENUE BONDS 2015  | 1,595,000                | 120,000                       |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS OF 2020              | 1,365,000                | 135,000                       |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020A         | 55,000                   | 55,000                        |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020B | 405,000                  | 50,000                        |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020C | 1,025,000                | 10,000                        |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES A       | 2,790,000                | 95,000                        |
| Revenue bonds                 | REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES B       | 1,645,000                | 70,000                        |
| Revenue bonds                 | TAX-EXEMPT REDEVOPMENT DISTRICT TAX INCREMENT REVENUE BONDS SERIES 2021           | 945,000                  | 65,000                        |
| Notes and Loans Payable       | 2019 DRAIN RECONSTRUCTION LOAN  | 19,070                   | 19,071                        |
| Other                         | GENERAL REVENUE BONDS OF 2022   | <u>3,390,000</u>         | <u>140,000</u>                |
| Total governmental activities |   | <u>47,229,070</u>        | <u>3,059,071</u>              |
| Totals                        |   | <u>\$ 47,229,070</u>     | <u>\$ 3,059,071</u>           |

HENRY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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<br/>Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities:           |                           |
| Land                               | \$ 2,509,659              |
| Infrastructure                     | 66,325,035                |
| Buildings                          | 50,297,171                |
| Machinery, equipment, and vehicles | <u>13,862,839</u>         |
| Total governmental activities      | <u>132,994,704</u>        |
| Total capital assets               | <u>\$ 132,994,704</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/>.