

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
HENRY COUNTY, INDIANA
January 1, 2015 to December 31, 2015



FILED
05/23/2017

*Reissued June 14, 2018, to
correct the Schedule of
Expenditures of Federal
Awards and related reports*

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia A. French	01-01-15 to 12-31-18
County Treasurer	Byron G. Bundy, Jr.	01-01-15 to 12-31-18
Clerk of the Circuit Court	Debra Walker	01-01-15 to 12-31-18
County Sheriff	Richard A. McCorkle	01-01-15 to 12-31-18
County Recorder	Linda Winchester	01-01-15 to 12-31-18
President of the Board of County Commissioners	Joseph E. Yanos Bruce (Butch) Baker	01-01-15 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Nathan S. LaMar	01-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Henry County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 16, 2017, except for the Schedule of Expenditures of Federal Awards as to which the date is June 14, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

March 16, 2017, except for the Schedule of Expenditures
of Federal Awards as to which the date is June 14, 2018



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

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Henry County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated March 16, 2017, except for the Schedule of Expenditures of Federal Awards as to which the date is June 14, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002.

Henry County County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

March 16, 2017, except for the Schedule of Expenditures
of Federal Awards as to which the date is June 14, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff's Inmate Trust	\$ 10,460	\$ 807,666	\$ 805,749	\$ 12,377
Jail Commissary	27,906	177,473	180,678	24,701
Clerk's Trust	604,990	4,534,044	4,524,304	614,730
Sheriff's Cashbook	127	415,141	415,141	127
General	220	8,902,500	8,861,561	41,159
Accident Report	1,340	5,010	4,915	1,435
Child Advocacy	2,085	4,000	-	6,085
City and Town Court Costs	53,392	15,308	-	68,700
Clerk's Records Perpetuation	17,210	31,604	10,073	38,741
Community Corrections	-	174,411	112,182	62,229
Community Transition Program	53,162	39,450	-	92,612
Congressional School Interest	2,508	-	878	1,630
Congressional School Principal	21,969	-	-	21,969
Sales Disclosure- County Share	5,166	5,835	7,225	3,776
Cumulative Bridge	622,712	478,028	718,525	382,215
Cumulative Capital Development	6,660	223,248	229,763	145
Drug Free Community	59,429	54,297	60,873	52,853
Electronic Map Generation	1,181	283	-	1,464
Emergency Planning/ Right To Know	16,374	4,127	1,599	18,902
Emergency Telephone System	24,746	470,928	450,099	45,575
Firearms Training	8,936	18,568	9,927	17,577
Food and Beverage Tax	-	577,139	577,139	-
General Drain Improvement	125,616	35,520	115,007	46,129
Health	5,334	487,526	485,691	7,169
Identification Security Protection	54,912	3,974	-	58,886
Local Health Maintenance	68,990	70,823	92,847	46,966
Local Road and Street	306,031	419,976	491,270	234,737
Medical Care for Inmates	9,421	3,376	11,726	1,071
Misdemeanant	27,192	44,651	65,024	6,819
Motor Vehicle Highway	983,725	3,027,882	3,087,137	924,470
Park Nonreverting Operating	7,137	259,262	211,307	55,092
Plat Book	55,249	14,035	6,386	62,898
Rainy Day	203,519	-	-	203,519
Reassessment- 2015	2,083	208,922	208,992	2,013
Recorder's Records Perpetuation	148,456	77,594	23,674	202,376
Sex and Violent Offender Administration	7,043	4,237	723	10,557
Supplemental Public Defender Services	804	12,701	9,604	3,901
Surplus Tax	244,330	96,228	226,682	113,876
Surveyor's Corner Perpetuation	45,896	10,330	4,092	52,134
Tax Sale Redemption	17,380	132,290	143,600	6,070
Tax Sale Surplus	523,804	395,360	500,450	418,714
Local Health Department Trust Account	8,070	25,868	16,904	17,034
Vehicle Inspection	131	1,012	1,031	112
GAL/ CASA	23,645	57,254	52,730	28,169
County Elected Officials Training	12,238	3,982	1,831	14,389
County Offender Transportation Fund	2,835	638	-	3,473
Adult Probation Administrative	11,803	151,933	162,560	1,176
Juvenile Probation Administrative	1,284	10,346	11,630	-
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	4,401	14,144	13,546	4,999
Drainage Maintenance	915,908	666,117	356,884	1,225,141
Drug Task Force	102,976	60,426	101,049	62,353
Collection Agency Fees	204	54	54	204
Donations	13,170	28,570	17,349	24,391
TIF Capital Projects	-	1,270,635	1,270,635	-
Debt Service	625,954	1,497,451	1,374,000	749,405
Self- Insurance	349,671	3,388,763	3,540,060	198,374
Payroll Clearing	12,479	4,517,708	4,530,187	-

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

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Settlement	-	28,931,603	28,931,603	-
Wheel Tax/ Surtax Combined	183,178	865,682	895,210	153,650
Wheel Tax	140	104,768	100,053	4,855
Surtax	166	1,121,840	1,030,949	91,057
CVET Agency	-	203,922	203,922	-
Financial Institution Tax	-	290,590	290,590	-
Cedit Homestead Credit	26,529	1,971,898	1,963,774	34,653
Homestead Credit Rebate	665	-	-	665
State Fines and Forfeitures	2,329	15,902	16,700	1,531
Infraction Judgements	4,275	81,292	80,357	5,210
Overweight Vehicle Fines	70	3,025	3,095	-
Special Death Benefit	690	4,253	4,558	385
Sales Disclosure- State Share	595	5,835	5,840	590
Coroners Training & Con't Education	1,000	4,631	4,910	721
Mortgage Recording Fees- State Share	258	3,468	3,506	220
Child Restraint Violations Fines	50	949	924	75
Inheritance Tax	24,385	11,292	34,684	993
Education Plate Fees Agency	19	450	431	38
Innkeepers Tax Collections	1,875	49,445	32,070	19,250
COIT Distribution	-	7,882,865	7,882,865	-
93.563 Prosecutor PCA	6,305	8,709	4,604	10,410
93.563 ARRA Prosecutor IV-D Incentive	13,589	-	-	13,589
93.563 ARRA Clerk IV-D Incentive	30,309	-	14,106	16,203
93.563 Title IV-D Incentive	3,628	18,853	18,340	4,141
93.563 Prosecutor IV-D Incentive- Prior To Oct '99	4,824	-	76	4,748
93.563 Prosecutor IV-D Incentive- Post Oct '99	190,504	28,134	25,018	193,620
93.563 Clerk IV-D Incentive- Prior To Oct '99	35,728	-	-	35,728
93.563 Clerk IV-D Incentive- Post Oct '99	12,857	18,697	6,769	24,785
Juvenile Programs- Probation	5,379	-	-	5,379
Henry County Youth League	2,000	-	-	2,000
Levy Excess	5,189	-	-	5,189
Comm Corrections- User Fee	555,167	283,375	328,774	509,768
Pre-Trial Diversion	86,582	48,607	57,251	77,938
Supplemental/ CC II	9,470	12,162	6,134	15,498
Jury Pay Fund	17,671	7,812	15,445	10,038
Co Law Enf Cont Education	340	906	-	1,246
D.A.R.E. Fund	7,212	13,887	19,328	1,771
Health Dept Donations	7	800	800	7
Park Commemorative Fund	952	7,486	7,928	510
Ema Donation Fund	6,408	1,630	2,191	5,847
Ivy Tech Donation Fund	2,018	1,500	2,018	1,500
Health Dept Enforcement Fund	3,713	2,688	212	6,189
Treasurer Technology Fund	2,767	1,800	3,886	681
Food & Beverage- First Merchants	1,496,842	507,484	568,211	1,436,115
Community Correction- 0600	30,802	135,653	166,410	45
Pace Forfeiture Fund	189,807	295,408	323,201	162,014
Sheriff Critical Care	255,709	1,643,346	1,584,366	314,689
Haz-Mat Fund	680	-	-	680
Dui Impactfund	29,278	6,581	2,425	33,434
National Road Heritage Trail	524	-	-	524
Court Alcohol & Drug Program	2,432	42,937	41,050	4,319
Common School Trust Fund	1,064	-	-	1,064
Golf Course Non- Reverting	483,994	11,453	-	495,447
Alter Dispute Resolution	22,055	4,543	18,485	8,113
Medicare Supplemental Retirement	2,642	74,979	71,216	6,405
Retirement- Under 65	1,090	39,685	38,597	2,178
Drug Force Forfeiture	35,951	24,605	9,292	51,264
Bio-Terrorism Grant	286	21,648	21,934	-

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

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
H1N1 Vaccine Grant	2,901	-	1,128	1,773
Airport Project Grant	12,592	313,067	317,650	8,009
Rural Correctional Grant	710	-	-	710
LEP Sub-Grant	69	-	-	69
EMA Fire Training/ Infrastructure	9	-	-	9
EMA-LET GIS/07 Grant	204	-	62	142
EMA Enhancement Grant	4,188	-	-	4,188
NACCHO Health Grant	3,510	3,500	1,838	5,172
Haz-Mat Response Team Grant	105	-	-	105
Young Women Prg/Just Us	1,358	-	1,292	66
Family Court Project Fund	4,431	7,500	8,578	3,353
Family Court Grant	866	-	-	866
Park Community Foundation Grant	14,000	2,000	16,000	-
EMA/ Community Foundation Grant	1,200	-	-	1,200
Health Dept Grant Fund	15	-	-	15
Treasurer	1,287,562	1,355,479	1,287,562	1,355,479
Redevelopment Capital Projects	1,408,393	2,882,980	2,841,586	1,449,787
Redevelopment Debt Service	612,655	561,384	455,724	718,315
Henry Co Redevelopment Commission	169,173	37,818	84,329	122,662
County Option Income Tax Fund	97,907	4,008,384	4,059,359	46,932
CC II Supplemental PD	4,244	3,733	6,635	1,342
Planning Enforcement Fund	10,611	-	2,545	8,066
Wilbur Wright Trails	1,985	20,225	21,546	664
Airport Leased Ground	16,560	16,920	5,188	28,292
Probation Interstate Fee Fund	-	638	575	63
Riverboat Gambling-Rev Share	-	293,009	293,009	-
Henry Co E-911 Wireless Fund	3,500	-	2,646	854
Auditor Ineligible Deduction	6,304	3,000	-	9,304
E-911 City Reimbursement Fund	154,316	232,350	269,983	116,683
Surveyor Drainage Fee Fund	2,647	19,575	7,065	15,157
Homestead Ineligible- State	-	3	-	3
HCCC JAG Grant/ Substance Abuse	(9,450)	71,971	58,180	4,341
EMA Competitive Grant	-	9,131	9,131	-
EMA Hazardous Materials Grant	-	2,500	2,500	-
JDAI Grant Fund	61,318	104,279	95,007	70,590
Campaign Finance Enforcement Fund	750	-	-	750
Henry Co Wind Farm Expense	-	15,000	14,615	385
Pace State Forfeiture Fund	-	139,925	45,670	94,255
Drug Testing/ Probation	-	6,009	4,872	1,137
EMA/ C44P-6-002B	-	20,000	20,000	-
EPA Brownsfields Grant	-	2,171	2,171	-
Bond Forfeiture Fund	-	2,000	-	2,000
EMA Grant/ Generator	-	12,439	12,439	-
IEDC Motorsports Grant	-	400,000	-	400,000
CC/Prob Reinvestment Grant	-	104,700	-	104,700
Community Corrections Donation	-	3,000	3,000	-
Co Police Pension Trust	-	4,000	-	4,000
EMA/EMPG Base SHSP Grant	-	-	1,456	(1,456)
CJI/ Community Corrections 9 Mo	-	-	335	(335)
CJI/ Community Corrections 3 Mo	-	-	1,960	(1,960)
SEMA	13,433	-	-	13,433
Totals	<u>\$ 14,183,300</u>	<u>\$ 89,416,416</u>	<u>\$ 88,905,037</u>	<u>\$ 14,694,679</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses 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.

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)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015.

Note 8. Holding Corporation

The County has entered into a capital lease with the Henry County Government Center Building Corporation (the lessor). The lessor was organized as a 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 2015 totaled \$1,374,000.

Note 9. Other Postemployment Benefits

The County provides health insurance coverage to eligible retirees and their spouses. This benefit poses a liability to the County for this year and in future years. Information regarding this benefit can be obtained by contacting the County.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report	Child Advocacy
Cash and investments - beginning	\$ 10,460	\$ 27,906	\$ 604,990	\$ 127	\$ 220	\$ 1,340	\$ 2,085
Receipts:							
Taxes	-	-	-	-	6,320,980	-	-
Licenses and permits	-	-	-	-	206,884	-	-
Intergovernmental receipts	-	-	-	-	807,198	-	-
Charges for services	807,666	177,473	-	415,141	830,047	5,010	-
Fines and forfeits	-	-	4,534,044	-	269,717	-	4,000
Other receipts	-	-	-	-	467,674	-	-
Total receipts	<u>807,666</u>	<u>177,473</u>	<u>4,534,044</u>	<u>415,141</u>	<u>8,902,500</u>	<u>5,010</u>	<u>4,000</u>
Disbursements:							
Personal services	-	-	-	-	7,153,791	-	-
Supplies	-	-	-	-	217,245	-	-
Other services and charges	-	-	-	-	1,251,983	-	-
Capital outlay	-	-	-	-	64,462	-	-
Other disbursements	805,749	180,678	4,524,304	415,141	174,080	4,915	-
Total disbursements	<u>805,749</u>	<u>180,678</u>	<u>4,524,304</u>	<u>415,141</u>	<u>8,861,561</u>	<u>4,915</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,917</u>	<u>(3,205)</u>	<u>9,740</u>	<u>-</u>	<u>40,939</u>	<u>95</u>	<u>4,000</u>
Cash and investments - ending	<u>\$ 12,377</u>	<u>\$ 24,701</u>	<u>\$ 614,730</u>	<u>\$ 127</u>	<u>\$ 41,159</u>	<u>\$ 1,435</u>	<u>\$ 6,085</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share
Cash and investments - beginning	\$ 53,392	\$ 17,210	\$ -	\$ 53,162	\$ 2,508	\$ 21,969	\$ 5,166
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	174,411	37,625	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	14,062	-	-	-	-	-	-
Other receipts	1,246	31,604	-	1,825	-	-	5,835
Total receipts	15,308	31,604	174,411	39,450	-	-	5,835
Disbursements:							
Personal services	-	-	85,014	-	-	-	-
Supplies	-	-	1,887	-	-	-	463
Other services and charges	-	-	25,281	-	-	-	6,762
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,073	-	-	878	-	-
Total disbursements	-	10,073	112,182	-	878	-	7,225
Excess (deficiency) of receipts over disbursements	15,308	21,531	62,229	39,450	(878)	-	(1,390)
Cash and investments - ending	\$ 68,700	\$ 38,741	\$ 62,229	\$ 92,612	\$ 1,630	\$ 21,969	\$ 3,776

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/ Right To Know	Emergency Telephone System	Firearms Training
Cash and investments - beginning	\$ 622,712	\$ 6,660	\$ 59,429	\$ 1,181	\$ 16,374	\$ 24,746	\$ 8,936
Receipts:							
Taxes	312,641	201,788	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,219	21,460	-	-	-	-	-
Charges for services	-	-	-	-	-	470,928	18,567
Fines and forfeits	-	-	54,297	-	-	-	-
Other receipts	132,168	-	-	283	4,127	-	1
Total receipts	478,028	223,248	54,297	283	4,127	470,928	18,568
Disbursements:							
Personal services	79,529	-	-	-	-	336,528	-
Supplies	-	-	-	-	300	-	-
Other services and charges	-	153,093	60,873	-	1,149	113,571	-
Capital outlay	638,996	76,670	-	-	150	-	-
Other disbursements	-	-	-	-	-	-	9,927
Total disbursements	718,525	229,763	60,873	-	1,599	450,099	9,927
Excess (deficiency) of receipts over disbursements	(240,497)	(6,515)	(6,576)	283	2,528	20,829	8,641
Cash and investments - ending	\$ 382,215	\$ 145	\$ 52,853	\$ 1,464	\$ 18,902	\$ 45,575	\$ 17,577

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Food and Beverage Tax	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates
Cash and investments - beginning	\$ -	\$ 125,616	\$ 5,334	\$ 54,912	\$ 68,990	\$ 306,031	\$ 9,421
Receipts:							
Taxes	-	-	367,857	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	39,098	-	33,139	419,976	-
Charges for services	-	-	80,571	3,974	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	577,139	35,520	-	-	37,684	-	3,376
Total receipts	<u>577,139</u>	<u>35,520</u>	<u>487,526</u>	<u>3,974</u>	<u>70,823</u>	<u>419,976</u>	<u>3,376</u>
Disbursements:							
Personal services	-	-	371,941	-	29,331	-	-
Supplies	-	-	-	-	30,589	-	-
Other services and charges	-	-	113,750	-	32,927	476,176	-
Capital outlay	-	-	-	-	-	15,094	-
Other disbursements	577,139	115,007	-	-	-	-	11,726
Total disbursements	<u>577,139</u>	<u>115,007</u>	<u>485,691</u>	<u>-</u>	<u>92,847</u>	<u>491,270</u>	<u>11,726</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(79,487)</u>	<u>1,835</u>	<u>3,974</u>	<u>(22,024)</u>	<u>(71,294)</u>	<u>(8,350)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 46,129</u>	<u>\$ 7,169</u>	<u>\$ 58,886</u>	<u>\$ 46,966</u>	<u>\$ 234,737</u>	<u>\$ 1,071</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment- 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 27,192	\$ 983,725	\$ 7,137	\$ 55,249	\$ 203,519	\$ 2,083	\$ 148,456
Receipts:							
Taxes	-	-	123,121	-	-	184,078	-
Licenses and permits	-	700	-	-	-	-	-
Intergovernmental receipts	33,346	2,824,438	13,082	-	-	19,549	-
Charges for services	-	-	40,525	14,035	-	-	77,501
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,305	202,744	82,534	-	-	5,295	93
Total receipts	44,651	3,027,882	259,262	14,035	-	208,922	77,594
Disbursements:							
Personal services	-	1,621,716	170,507	-	-	17,442	-
Supplies	-	1,349,914	1,944	-	-	38,800	-
Other services and charges	65,024	115,507	4,863	-	-	152,750	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	33,993	6,386	-	-	23,674
Total disbursements	65,024	3,087,137	211,307	6,386	-	208,992	23,674
Excess (deficiency) of receipts over disbursements	(20,373)	(59,255)	47,955	7,649	-	(70)	53,920
Cash and investments - ending	\$ 6,819	\$ 924,470	\$ 55,092	\$ 62,898	\$ 203,519	\$ 2,013	\$ 202,376

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 7,043	\$ 804	\$ 244,330	\$ 45,896	\$ 17,380	\$ 523,804	\$ 8,070
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	25,868
Charges for services	-	-	-	10,330	-	-	-
Fines and forfeits	4,237	280	-	-	-	-	-
Other receipts	-	12,421	96,228	-	132,290	395,360	-
Total receipts	<u>4,237</u>	<u>12,701</u>	<u>96,228</u>	<u>10,330</u>	<u>132,290</u>	<u>395,360</u>	<u>25,868</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	723	9,604	226,682	4,092	143,600	500,450	16,904
Total disbursements	<u>723</u>	<u>9,604</u>	<u>226,682</u>	<u>4,092</u>	<u>143,600</u>	<u>500,450</u>	<u>16,904</u>
Excess (deficiency) of receipts over disbursements	<u>3,514</u>	<u>3,097</u>	<u>(130,454)</u>	<u>6,238</u>	<u>(11,310)</u>	<u>(105,090)</u>	<u>8,964</u>
Cash and investments - ending	<u>\$ 10,557</u>	<u>\$ 3,901</u>	<u>\$ 113,876</u>	<u>\$ 52,134</u>	<u>\$ 6,070</u>	<u>\$ 418,714</u>	<u>\$ 17,034</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Vehicle Inspection	GAL/ CASA	County Elected Officials Training	County Offender Transportation Fund	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 131	\$ 23,645	\$ 12,238	\$ 2,835	\$ 11,803	\$ 1,284	\$ 30,971
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	23,053	-	-	-	-	-
Charges for services	1,012	-	3,982	-	-	-	-
Fines and forfeits	-	-	-	-	127,403	8,071	-
Other receipts	-	34,201	-	638	24,530	2,275	-
Total receipts	<u>1,012</u>	<u>57,254</u>	<u>3,982</u>	<u>638</u>	<u>151,933</u>	<u>10,346</u>	<u>-</u>
Disbursements:							
Personal services	-	44,929	-	-	160,446	11,630	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,031	7,801	1,831	-	2,114	-	-
Total disbursements	<u>1,031</u>	<u>52,730</u>	<u>1,831</u>	<u>-</u>	<u>162,560</u>	<u>11,630</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19)</u>	<u>4,524</u>	<u>2,151</u>	<u>638</u>	<u>(10,627)</u>	<u>(1,284)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 112</u>	<u>\$ 28,169</u>	<u>\$ 14,389</u>	<u>\$ 3,473</u>	<u>\$ 1,176</u>	<u>\$ -</u>	<u>\$ 30,971</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County User Fee	Drainage Maintenance	Drug Task Force	Collection Agency Fees	Donations	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 4,401	\$ 915,908	\$ 102,976	\$ 204	\$ 13,170	\$ -	\$ 625,954
Receipts:							
Taxes	-	-	-	-	-	1,270,635	1,367,957
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	129,494
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,144	666,117	60,426	54	28,570	-	-
Total receipts	14,144	666,117	60,426	54	28,570	1,270,635	1,497,451
Disbursements:							
Personal services	-	-	9,968	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	91,081	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,546	356,884	-	54	17,349	1,270,635	1,374,000
Total disbursements	13,546	356,884	101,049	54	17,349	1,270,635	1,374,000
Excess (deficiency) of receipts over disbursements	598	309,233	(40,623)	-	11,221	-	123,451
Cash and investments - ending	\$ 4,999	\$ 1,225,141	\$ 62,353	\$ 204	\$ 24,391	\$ -	\$ 749,405

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Self- Insurance	Payroll Clearing	Settlement	Wheel Tax/ Surtax Combined	Wheel Tax	Surtax	CVET Agency
Cash and investments - beginning	\$ 349,671	\$ 12,479	\$ -	\$ 183,178	\$ 140	\$ 166	\$ -
Receipts:							
Taxes	-	-	28,931,603	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	865,682	104,768	1,121,840	203,922
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,388,763	4,517,708	-	-	-	-	-
Total receipts	<u>3,388,763</u>	<u>4,517,708</u>	<u>28,931,603</u>	<u>865,682</u>	<u>104,768</u>	<u>1,121,840</u>	<u>203,922</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,540,060	-	-	-	-	-	-
Capital outlay	-	-	-	895,210	-	-	-
Other disbursements	-	4,530,187	28,931,603	-	100,053	1,030,949	203,922
Total disbursements	<u>3,540,060</u>	<u>4,530,187</u>	<u>28,931,603</u>	<u>895,210</u>	<u>100,053</u>	<u>1,030,949</u>	<u>203,922</u>
Excess (deficiency) of receipts over disbursements	<u>(151,297)</u>	<u>(12,479)</u>	<u>-</u>	<u>(29,528)</u>	<u>4,715</u>	<u>90,891</u>	<u>-</u>
Cash and investments - ending	<u>\$ 198,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,650</u>	<u>\$ 4,855</u>	<u>\$ 91,057</u>	<u>\$ -</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Financial Institution Tax	Cedit Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 26,529	\$ 665	\$ 2,329	\$ 4,275	\$ 70	\$ 690
Receipts:							
Taxes	-	1,971,898	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	290,590	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,253
Fines and forfeits	-	-	-	15,902	81,292	3,025	-
Other receipts	-	-	-	-	-	-	-
Total receipts	290,590	1,971,898	-	15,902	81,292	3,025	4,253
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	290,590	1,963,774	-	16,700	80,357	3,095	4,558
Total disbursements	290,590	1,963,774	-	16,700	80,357	3,095	4,558
Excess (deficiency) of receipts over disbursements	-	8,124	-	(798)	935	(70)	(305)
Cash and investments - ending	\$ -	\$ 34,653	\$ 665	\$ 1,531	\$ 5,210	\$ -	\$ 385

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sales Disclosure- State Share	Coroners Training & Con't Education	Mortgage Recording Fees- State Share	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 595	\$ 1,000	\$ 258	\$ 50	\$ 24,385	\$ 19	\$ 1,875
Receipts:							
Taxes	-	-	-	-	-	-	49,445
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11,292	-	-
Charges for services	5,835	-	-	-	-	-	-
Fines and forfeits	-	-	-	949	-	-	-
Other receipts	-	4,631	3,468	-	-	450	-
Total receipts	5,835	4,631	3,468	949	11,292	450	49,445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	32,070
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,840	4,910	3,506	924	34,684	431	-
Total disbursements	5,840	4,910	3,506	924	34,684	431	32,070
Excess (deficiency) of receipts over disbursements	(5)	(279)	(38)	25	(23,392)	19	17,375
Cash and investments - ending	\$ 590	\$ 721	\$ 220	\$ 75	\$ 993	\$ 38	\$ 19,250

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive- Prior To Oct '99	93.563 Prosecutor IV-D Incentive- Post Oct '99
Cash and investments - beginning	\$ -	\$ 6,305	\$ 13,589	\$ 30,309	\$ 3,628	\$ 4,824	\$ 190,504
Receipts:							
Taxes	7,882,865	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	8,709	-	-	18,697	-	28,134
Other receipts	-	-	-	-	156	-	-
Total receipts	<u>7,882,865</u>	<u>8,709</u>	<u>-</u>	<u>-</u>	<u>18,853</u>	<u>-</u>	<u>28,134</u>
Disbursements:							
Personal services	-	-	-	6,570	18,340	-	5,652
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>7,882,865</u>	<u>4,604</u>	<u>-</u>	<u>7,536</u>	<u>-</u>	<u>76</u>	<u>19,366</u>
Total disbursements	<u>7,882,865</u>	<u>4,604</u>	<u>-</u>	<u>14,106</u>	<u>18,340</u>	<u>76</u>	<u>25,018</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,105</u>	<u>-</u>	<u>(14,106)</u>	<u>513</u>	<u>(76)</u>	<u>3,116</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,410</u>	<u>\$ 13,589</u>	<u>\$ 16,203</u>	<u>\$ 4,141</u>	<u>\$ 4,748</u>	<u>\$ 193,620</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Clerk IV-D Incentive- Prior To Oct '99	93.563 Clerk IV-D Incentive- Post Oct '99	Juvenile Programs- Probation	Henry County Youth League	Levy Excess	Comm Corrections- User Fee	Pre-Trial Diversion
Cash and investments - beginning	\$ 35,728	\$ 12,857	\$ 5,379	\$ 2,000	\$ 5,189	\$ 555,167	\$ 86,582
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	18,697	-	-	-	-	48,607
Other receipts	-	-	-	-	-	283,375	-
Total receipts	-	18,697	-	-	-	283,375	48,607
Disbursements:							
Personal services	-	-	-	-	-	230,653	23,688
Supplies	-	-	-	-	-	6,443	4,991
Other services and charges	-	-	-	-	-	83,572	25,331
Capital outlay	-	-	-	-	-	94	3,241
Other disbursements	-	6,769	-	-	-	8,012	-
Total disbursements	-	6,769	-	-	-	328,774	57,251
Excess (deficiency) of receipts over disbursements	-	11,928	-	-	-	(45,399)	(8,644)
Cash and investments - ending	<u>\$ 35,728</u>	<u>\$ 24,785</u>	<u>\$ 5,379</u>	<u>\$ 2,000</u>	<u>\$ 5,189</u>	<u>\$ 509,768</u>	<u>\$ 77,938</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplemental/ CC II	Jury Pay Fund	Co Law Enf Cont Education	D.A.R.E. Fund	Health Dept Donations	Park Commemorative Fund	Ema Donation Fund
Cash and investments - beginning	\$ 9,470	\$ 17,671	\$ 340	\$ 7,212	\$ 7	\$ 952	\$ 6,408
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	3,521	-	-	-
Fines and forfeits	12,162	7,701	-	-	-	-	-
Other receipts	-	111	906	10,366	800	7,486	1,630
Total receipts	12,162	7,812	906	13,887	800	7,486	1,630
Disbursements:							
Personal services	-	-	-	5,327	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,445	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,134	-	-	14,001	800	7,928	2,191
Total disbursements	6,134	15,445	-	19,328	800	7,928	2,191
Excess (deficiency) of receipts over disbursements	6,028	(7,633)	906	(5,441)	-	(442)	(561)
Cash and investments - ending	\$ 15,498	\$ 10,038	\$ 1,246	\$ 1,771	\$ 7	\$ 510	\$ 5,847

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ivy Tech Donation Fund	Health Dept Enforcement Fund	Treasurer Technology Fund	Food & Beverage- First Merchants	Community Correction- 0600	Pace Forfeiture Fund	Sheriff Critical Care
Cash and investments - beginning	\$ 2,018	\$ 3,713	\$ 2,767	\$ 1,496,842	\$ 30,802	\$ 189,807	\$ 255,709
Receipts:							
Taxes	-	-	-	507,464	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	135,653	-	-
Charges for services	-	-	1,800	-	-	-	-
Fines and forfeits	-	2,688	-	-	-	-	-
Other receipts	1,500	-	-	20	-	295,408	1,643,346
Total receipts	1,500	2,688	1,800	507,484	135,653	295,408	1,643,346
Disbursements:							
Personal services	-	-	-	-	104,003	-	1,037,807
Supplies	-	-	-	-	7,821	-	-
Other services and charges	-	-	-	-	54,586	-	-
Capital outlay	-	-	-	568,211	-	-	-
Other disbursements	2,018	212	3,886	-	-	323,201	546,559
Total disbursements	2,018	212	3,886	568,211	166,410	323,201	1,584,366
Excess (deficiency) of receipts over disbursements	(518)	2,476	(2,086)	(60,727)	(30,757)	(27,793)	58,980
Cash and investments - ending	\$ 1,500	\$ 6,189	\$ 681	\$ 1,436,115	\$ 45	\$ 162,014	\$ 314,689

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Haz-Mat Fund	Dui Impactfund	National Road Heritage Trail	Court Alcohol & Drug Program	Common School Trust Fund	Golf Course Non- Reverting	Alter Dispute Resolution
Cash and investments - beginning	\$ 680	\$ 29,278	\$ 524	\$ 2,432	\$ 1,064	\$ 483,994	\$ 22,055
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	6,542	-	42,937	-	-	4,543
Other receipts	-	39	-	-	-	11,453	-
Total receipts	-	6,581	-	42,937	-	11,453	4,543
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,425	-	41,050	-	-	18,485
Total disbursements	-	2,425	-	41,050	-	-	18,485
Excess (deficiency) of receipts over disbursements	-	4,156	-	1,887	-	11,453	(13,942)
Cash and investments - ending	\$ 680	\$ 33,434	\$ 524	\$ 4,319	\$ 1,064	\$ 495,447	\$ 8,113

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Medicare Supplemental Retirement	Retirement- Under 65	Drug Force Forfeiture	Bio-Terrorism Grant	H1N1 Vaccine Grant	Airport Project Grant	Rural Correctional Grant
Cash and investments - beginning	\$ 2,642	\$ 1,090	\$ 35,951	\$ 286	\$ 2,901	\$ 12,592	\$ 710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,234	-	-	-
Charges for services	-	-	-	-	-	311,810	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	74,979	39,685	24,605	5,414	-	1,257	-
Total receipts	<u>74,979</u>	<u>39,685</u>	<u>24,605</u>	<u>21,648</u>	<u>-</u>	<u>313,067</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	21,934	1,128	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	71,216	38,597	9,292	-	-	317,650	-
Total disbursements	<u>71,216</u>	<u>38,597</u>	<u>9,292</u>	<u>21,934</u>	<u>1,128</u>	<u>317,650</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,763</u>	<u>1,088</u>	<u>15,313</u>	<u>(286)</u>	<u>(1,128)</u>	<u>(4,583)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,405</u>	<u>\$ 2,178</u>	<u>\$ 51,264</u>	<u>\$ -</u>	<u>\$ 1,773</u>	<u>\$ 8,009</u>	<u>\$ 710</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LEP Sub-Grant	EMA Fire Training/ Infrastructure	EMA-LET GIS/07 Grant	EMA Enhancement Grant	NACCHO Health Grant	Haz-Mat Response Team Grant	Young Women Prg/Just Us
Cash and investments - beginning	\$ 69	\$ 9	\$ 204	\$ 4,188	\$ 3,510	\$ 105	\$ 1,358
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,500	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	3,500	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	1,292
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	62	-	1,838	-	-
Total disbursements	-	-	62	-	1,838	-	1,292
Excess (deficiency) of receipts over disbursements	-	-	(62)	-	1,662	-	(1,292)
Cash and investments - ending	<u>\$ 69</u>	<u>\$ 9</u>	<u>\$ 142</u>	<u>\$ 4,188</u>	<u>\$ 5,172</u>	<u>\$ 105</u>	<u>\$ 66</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Family Court Project Fund	Family Court Grant	Park Community Foundation Grant	EMA/ Community Foundation Grant	Health Dept Grant Fund	Treasurer	Redevelopment Capital Projects
Cash and investments - beginning	\$ 4,431	\$ 866	\$ 14,000	\$ 1,200	\$ 15	\$ 1,287,562	\$ 1,408,393
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,355,479	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,000	-	-	-	2,882,980
Total receipts	7,500	-	2,000	-	-	1,355,479	2,882,980
Disbursements:							
Personal services	7,878	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	700	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	16,000	-	-	1,287,562	2,841,586
Total disbursements	8,578	-	16,000	-	-	1,287,562	2,841,586
Excess (deficiency) of receipts over disbursements	(1,078)	-	(14,000)	-	-	67,917	41,394
Cash and investments - ending	\$ 3,353	\$ 866	\$ -	\$ 1,200	\$ 15	\$ 1,355,479	\$ 1,449,787

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Redevelopment Debt Service	Henry Co Redevelopment Commission	County Option Income Tax Fund	CC II Supplemental PD	Planning Enforcement Fund	Wilbur Wright Trails	Airport Leased Ground
Cash and investments - beginning	\$ 612,655	\$ 169,173	\$ 97,907	\$ 4,244	\$ 10,611	\$ 1,985	\$ 16,560
Receipts:							
Taxes	-	-	3,964,369	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,733	-	-	-
Other receipts	561,384	37,818	44,015	-	-	20,225	16,920
Total receipts	561,384	37,818	4,008,384	3,733	-	20,225	16,920
Disbursements:							
Personal services	-	-	513,125	-	329	-	-
Supplies	-	-	60,160	-	-	-	-
Other services and charges	-	-	3,336,863	-	-	-	-
Capital outlay	-	-	149,211	-	-	-	-
Other disbursements	455,724	84,329	-	6,635	2,216	21,546	5,188
Total disbursements	455,724	84,329	4,059,359	6,635	2,545	21,546	5,188
Excess (deficiency) of receipts over disbursements	105,660	(46,511)	(50,975)	(2,902)	(2,545)	(1,321)	11,732
Cash and investments - ending	\$ 718,315	\$ 122,662	\$ 46,932	\$ 1,342	\$ 8,066	\$ 664	\$ 28,292

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Probation Interstate Fee Fund	Riverboat Gambling-Rev Share	Henry Co E-911 Wireless Fund	Auditor Ineligible Deduction	E-911 City Reimbursement Fund	Surveyor Drainage Fee Fund	Homestead Ineligible- State
Cash and investments - beginning	\$ -	\$ -	\$ 3,500	\$ 6,304	\$ 154,316	\$ 2,647	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	293,009	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	638	-	-	-	-	-	-
Other receipts	-	-	-	3,000	232,350	19,575	3
Total receipts	638	293,009	-	3,000	232,350	19,575	3
Disbursements:							
Personal services	-	-	-	-	27,252	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,646	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	575	293,009	-	-	242,731	7,065	-
Total disbursements	575	293,009	2,646	-	269,983	7,065	-
Excess (deficiency) of receipts over disbursements	63	-	(2,646)	3,000	(37,633)	12,510	3
Cash and investments - ending	\$ 63	\$ -	\$ 854	\$ 9,304	\$ 116,683	\$ 15,157	\$ 3

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	HCCC JAG Grant/ Substance Abuse	EMA Competitive Grant	EMA Hazardous Materials Grant	JDAI Grant Fund	Campaign Finance Enforcement Fund	Henry Co Wind Farm Expense	Pace State Forfeiture Fund
Cash and investments - beginning	\$ (9,450)	\$ -	\$ -	\$ 61,318	\$ 750	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	71,971	8,485	2,500	104,279	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	646	-	-	-	15,000	139,925
Total receipts	71,971	9,131	2,500	104,279	-	15,000	139,925
Disbursements:							
Personal services	-	-	-	12,040	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	58,180	9,131	2,500	82,967	-	14,615	45,670
Total disbursements	58,180	9,131	2,500	95,007	-	14,615	45,670
Excess (deficiency) of receipts over disbursements	13,791	-	-	9,272	-	385	94,255
Cash and investments - ending	\$ 4,341	\$ -	\$ -	\$ 70,590	\$ 750	\$ 385	\$ 94,255

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Testing/ Probation	EMA/ C44P-6-002B	EPA Brownsfields Grant	Bond Forfeiture Fund	EMA Grant/ Generator	IEDC Motorsports Grant	CC/Prob Reinvestment Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,000	2,171	-	12,439	400,000	104,700
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,000	-	-	-
Other receipts	6,009	-	-	-	-	-	-
Total receipts	6,009	20,000	2,171	2,000	12,439	400,000	104,700
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,872	20,000	2,171	-	12,439	-	-
Total disbursements	4,872	20,000	2,171	-	12,439	-	-
Excess (deficiency) of receipts over disbursements	1,137	-	-	2,000	-	400,000	104,700
Cash and investments - ending	\$ 1,137	\$ -	\$ -	\$ 2,000	\$ -	\$ 400,000	\$ 104,700

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Corrections Donation	Co Police Pension Trust	EMA/EMPG Base SHSP Grant	CJI/ Community Corrections 9 Mo	CJI/ Community Corrections 3 Mo	SEMA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,433	\$ 14,183,300
Receipts:							
Taxes	-	-	-	-	-	-	53,456,701
Licenses and permits	-	-	-	-	-	-	207,584
Intergovernmental receipts	-	-	-	-	-	-	8,415,491
Charges for services	-	-	-	-	-	-	4,639,460
Fines and forfeits	-	4,000	-	-	-	-	5,327,067
Other receipts	3,000	-	-	-	-	-	17,370,113
Total receipts	3,000	4,000	-	-	-	-	89,416,416
Disbursements:							
Personal services	-	-	-	-	-	-	12,109,790
Supplies	-	-	-	-	-	-	1,720,557
Other services and charges	-	-	-	-	-	-	9,756,063
Capital outlay	-	-	-	-	-	-	2,411,339
Other disbursements	3,000	-	1,456	335	1,960	-	62,907,288
Total disbursements	3,000	-	1,456	335	1,960	-	88,905,037
Excess (deficiency) of receipts over disbursements	-	4,000	(1,456)	(335)	(1,960)	-	511,379
Cash and investments - ending	\$ -	\$ 4,000	\$ (1,456)	\$ (335)	\$ (1,960)	\$ 13,433	\$ 14,694,679

HENRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 397,484</u>	<u>\$ -</u>

HENRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Henry County Government Center Building Corporation	Improvements to Government Center	<u>\$ 1,374,000</u>	7/1/2011	1/10/2024

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012		\$ 1,930,000	\$ 179,651
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE INCREMENT REVENUE BONDS OF 2011		1,050,000	102,400
Revenue bonds	ECONOMIC DEVELOPEMENT REVENUE BOND SERIES 2014/BOARSHEAD		12,220,000	-
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REVENUE BONDS OF 2011		2,275,000	204,025
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015		1,615,000	36,626
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS OF 2015		835,000	113,806
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2015		1,135,000	99,592
Notes and loans payable	CLERK ELECTION POLL BOOKS		52,850	11,218
Notes and loans payable	2015 SHERIFF CAR LEASES		85,691	43,648
Notes and loans payable	2014 PARK LOAN		34,425	17,874
Notes and loans payable	2014 HIGHWAY FREIGHTLINERS		152,459	52,950
Notes and loans payable	2014 CHIP SPREADER		136,457	36,297
Notes and loans payable	2010 LOAN 090202653 / AMBULANCE		33,043	24,042
Notes and loans payable	2012 LOAN 90292656 / AMBULANCE		11,292	11,603
Notes and loans payable	2013 AMBULANCE LOAN		186,097	42,738
Notes and loans payable	E-911 EQUIPMENT LEASE AGREEMENT		<u>952,891</u>	<u>130,741</u>
Totals			<u>\$ 22,705,205</u>	<u>\$ 1,107,211</u>

HENRY COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,204,710
Infrastructure	33,200,134
Buildings	24,941,264
Improvements other than buildings	2,539,496
Machinery, equipment, and vehicles	<u>14,474,772</u>
Total capital assets	<u>\$ 76,360,376</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Henry County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

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


Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

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


Paul D. Joyce, CPA
State Examiner

March 16, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

HENRY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2013-DJ-BX-0039	\$ -	\$ 71,971
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	71,971
Equitable Sharing Program	Direct	16.922	IN0330000-2015	149,828	302,853
Total - Equitable Sharing Program				149,828	302,853
Total - Department of Justice				149,828	374,824
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205		-	20,225
Wilbur Wright Trails			DES#0301158	-	112,167
Bridge Inspection			DES#1173179 0801063	-	-
Total - Highway Planning and Construction Cluster				-	132,392
Highway Safety Cluster					
State and Community Highway Safety	Indiana Department of Transportation	20.600		-	859
Operation Pullover			FY 2015	-	-
Total - Highway Safety Cluster				-	859
Airport Improvement Program	Direct	20.106		-	288,330
			3-18-0061-13	-	10,259
			3-18-0061-14	-	-
Total - Airport Improvement Program				-	298,589
Interagency Hazardous Materials Public Sector Training	Indiana Department of Homeland Security	20.703	CC4P-6-038B	-	2,500
and Planning Grants				-	-
Total - Department of Transportation				-	434,340
<u>Environmental Protection Agency</u>					
Brownfields Assessment and Cleanup Cooperative Agreements	Indiana Department of Homeland Security	66.818		-	2,171
Brownfield Grant			00E01550	-	-
Total - Environmental Protection Agency				-	2,171
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency					
Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	FY 2015	-	16,648
Emergency System for Advance Registration of Volunteer	Indiana Department of Health	93.089	BHP-132-1	-	5,000
Health Professionals				-	-
Child Support Enforcement					
Courts IV-D	Indiana Department of Child Services	93.563	FY 2015	-	23,240
Prosecutor IV-D			FY 2015	-	158,925
Indirect Costs			FY 2015	-	152,745
Clerk IV-D			FY 2015	-	123,244
Clerk Incentive			1104IN4004	-	4,467
Title IV-D Incentive			1104IN4004	-	12,340
Prosecutor Incentive			A70-1-0531603	-	16,512
CCB Child Support			FY 2015	-	8,708
Total - Child Support Enforcement Program				-	500,181
Total - Department of Health and Human Services				-	521,829
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants					
EMA/Generator	Indiana Department of Homeland Security	97.042	C44P-5-591B	-	12,439
Emergency Management Performance			C44P-5-721B	-	13,195
EMA/C44P-6-002B			C44P-6-002B	-	20,000
EMA Competitive			C44P-4-492B	-	8,485
Total - Department of Homeland Security				-	54,119
Total federal awards expended				\$ 149,828	\$ 1,387,283

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

HENRY COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

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

HENRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified
93.563	Child Support Enforcement	Unmodified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2015-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context

The lack of controls was a systemic problem throughout the audit period. The SEFA contained the following errors:

HENRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. The Child Support Enforcement program was overstated by \$32,209.
2. The Equitable Sharing Program's total federal awards expended were overstated by \$66,017 and the total pass-through to subrecipients was understated by \$149,828.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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

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

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

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

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

HENRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the County's management establish effective controls related to the preparation of the SEFA.

Views of Responsible Officials

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

FINDING 2015-002

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Condition

The County's financial statement contained errors and did not properly reflect the financial activity of the County Treasurer's office. The CAR-1 report for the County Treasurer's office included activity in the amount of \$41,551,183 that should not have been reflected in the financial statement. The CAR-1 report was submitted to the County Auditor's office to be included in the County's 2015 Annual Financial Report which was used to compile the County's financial statement.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

HENRY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

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

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

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Cause

Management of the County Treasurer's office had not established a proper system of internal control to ensure that all financial activity of the County Treasurer's office was properly reported to the County Auditor's office to be included in the County's Annual Financial Report and financial statement.

Effect

The failure to establish an internal control system resulted in improper reporting in the County's Annual Financial Report.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

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

Patricia A. French
Henry County Auditor
101 South Main Street
New Castle IN 47362

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014
Section II Finding
Contact Person Responsible for Corrective Action: Patricia A. French
Contact Phone Number: (765) 521-0750

Status of Audit Finding:

We concur with the finding. In regards to the schedule of expenditures of the Federal Awards (SEFA), we have corrected the error on the 2016 SEFA schedule. We had no opportunity to correct the SEFA schedule due to not being audited timely as we haven't been audited in over two (2) years. This occurred due to human error. We have always strived to adhere to internal control procedures for Henry County.



Patricia A. French
Henry County Auditor
February 24, 2017



HENRY COUNTY REDEVELOPMENT COMMISSION

Summary Schedule of Prior Audit Findings

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014

Section II Finding

Contact Phone Number: (765) 521-7402

Audit Contact Person Responsible for Corrective Action: Corey Murphy

Status of Audit Finding: The corrective action plan successfully executed as previously stated.

Corey J. Murphy
(Signature)
RDC STAFF
(Title)
2/22/17
(Date)



RIC McCORKLE
SHERIFF

OFFICE OF HENRY COUNTY SHERIFF

127 North 12th Street
New Castle, Indiana 47362

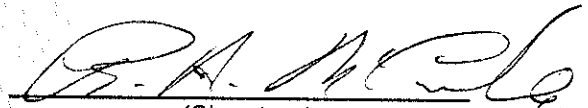
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Section II Finding
Contact Person Responsible for Corrective Action: Richard McCorkle
Contact Phone Number: (765) 521-4901

Status of Audit Finding:

These transactions duplicated the receipts and disbursements for the FY2014 in correcting a disbursement error. We have implemented a plan for year-end prior to reporting the balances on the CAR Report submitted to the Auditor of Henry County to compare the receipts and disbursements in our software against the bank statements to insure that they balance with each report going forward monthly. FY2015 and FY2016 have been audited to insure that there were no duplicates and the bank statement and our software balances were compared in Dec 2016 and Jan 2017 to validate our process and there were no issues found.



(Signature)

Sheriff

(Title)

2/23/17

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

**HENRY COUNTY TREASURER
101 SOUTH MAIN STREET
NEW CASTLE IN 47362
765-529-4404**

SUMMARY OF PRIOR AUDIT FINDINGS

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Section II Finding
Contact Person Responsible for Corrective Action: Byron G. Bundy
Contact Phone Number: (765) 521-4404

Status of Audit Finding:

The Treasurer's office went through 2014 cashbook and accounted for the difference. The CAR-1 has been corrected and the corrected figures have been given to the Auditors office and the State Board of Accounts, accounting for the differences. To help with a proper system of internal control a copy of the report will be provided to the Auditors office.

This was corrected in 2016

Byron G. Bundy
(Signature)

Henry County Treasurer
(Title)

3-16-17
(Date)



RIC McCORKLE
SHERIFF

OFFICE OF HENRY COUNTY SHERIFF

127 North 12th Street New Castle, IN 47362

Law Enforcement Division

112 S Main Street, New Castle, IN 47362

May 24, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003

Fiscal year in which the finding initially occurred: 2014

Federal Grantor Agency: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Ric McCorkle, Matron Rebecca Baker, Sgt James Goodwin

Contact Phone Number: 765-521-7033

Status of Audit Finding:

Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18 to include subrecipient monitoring and management and all employees who may handle income or disbursements have completed and signed off on training. A copy of the status of each participating agency shall be included with the claim submitted for payment to the auditor for control and verification.

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014

Federal Grantor Agency: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Ric McCorkle, Matron Rebecca Baker, Sgt James Goodwin

Contact Phone Number: 765-521-7033

Status of Audit Finding:

Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18 to include internal controls that reference the Guide to Equitable Sharing allowable purchases. The Matron shall as the identified accounting contact for the US Dept of Justice shall insure all updates and or changes are made to 16-1-37 if applicable and meet the federal requirements.

FINDING 2014-005

Fiscal year in which the finding initially occurred: 2014

Federal Grantor Agency: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Ric McCorkle, Matron Rebecca Baker, Sgt James Goodwin

Contact Phone Number: 765-521-7033

Status of Audit Finding:

Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18 to include internal controls to verify the funds received, budgeted and spent are reported correctly. The treasurer opened a savings account for fund 4929 to store federal funds received on 4/25/2018 from the US Dept of Justice and shall provide a copy of the monthly bank statement for review to the matron and the auditor shall provide a transaction history by account to insure the interest is deposited.

FINDING 2014-006

Fiscal year in which the finding initially occurred: 2014

Federal Grantor Agency: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Ric McCorkle, Matron Rebecca Baker, Sgt James Goodwin

Contact Phone Number: 765-521-7033

Status of Audit Finding:

Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18 to include internal controls that reference the Guide to Equitable Sharing allowable purchases and sub recipient monitoring. Participating agencies shall and have agreed to provide a monthly report of expenditures and claims for verification.

FINDING 2014-007

Fiscal year in which the finding initially occurred: 2014

Federal Grantor Agency: Department of Justice

Contact Person Responsible for Corrective Action: Sheriff Ric McCorkle, Matron Rebecca Baker, Sgt James Goodwin

Contact Phone Number: 765-521-7033

Status of Audit Finding:

The HC Auditor has set up a separate revenue account for US Department of Justice Funds and the HC Treasurer has deposited these funds in a separate bank account and interest earned shall be recorded and verified on a monthly basis. The county ordinance was also updated to reflect the separate funds and shall be monitored according the Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18. The DAG-71 forms are now maintained on the US Department of Justice Asset Forfeiture site at <https://systems.forfeiture.gov> which shall be monitored for accuracy.

Tom McCall

(Signature)

Sheriff

(Title)

5/24/18

(Date)

Patricia A. French
Henry County Auditor
101 South Main Street
New Castle IN 47362

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Patricia A. French
Contact Phone Number: (765) 529-2800

Views of Responsible Official: Patricia A. French

Description of Corrective Action Plan:

We concur with the finding. Due to being audited for two (2) consecutive years, we had no opportunity to correct the SEFA schedule. We have corrected the SEFA schedule for 2016. This occurred due to human error. We have always strived to adhere to internal control procedures for Henry County.

Anticipated Completion Date: Correction already completed for 2016



Patricia A. French
Henry County Auditor
February 24, 2017

**HENRY COUNTY TREASURER
101 SOUTH MAIN STREET
NEW CASTLE IN 47362
765-529-4404**

CORRECTIVE ACTION PLAN

FINDING 2015-002

Contact Person Responsible for Corrective Action: Byron G. Bundy
Contact Phone Number: (765) 529-4404

Views of Responsible Official:

Description of Corrective Action Plan:

The Henry County Treasurer's office went through the 2015 cashbook and immediately accounted for the difference. The CAR-1 has been corrected and the corrected figure has been given to the Auditor's office and to the State Board of Account, allowing for the differences. The CAR-1 report included the Excise Tax and the CEDIT Tax to insure correct figure's for our internal controls.

Anticipated Completion Date:

Completed

Byron G. Bundy
(Signature)

Henry County Treasurer
(Title)

3-16-17
(Date)

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/>.