

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, 2017 to December 31, 2017



FILED
10/26/2018

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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	01-01-15 to 12-31-18
Clerk of the Circuit Court	Debra A. Walker	01-01-15 to 12-31-18
County Sheriff	Ric McCorkle	01-01-15 to 12-31-18
County Recorder	Linda C. Winchester	01-01-15 to 12-31-18
President of the Board of County Commissioners	Bruce (Butch) Baker	01-01-17 to 12-31-18
President of the County Council	Nate LaMar	01-01-17 to 12-31-18



STATE OF INDIANA
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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, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

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, 2017, 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 September 18, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 18, 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, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 18, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

September 18, 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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sheriff's Inmate Trust	\$ 15,630	\$ 1,054,054	\$ 1,054,913	\$ 14,771
Jail Commissary	13,254	280,508	274,681	19,081
Clerk's Trust	610,594	3,563,690	3,552,835	621,449
General	136,131	13,942,950	13,835,087	243,994
Accident Report	265	4,444	3,151	1,558
Child Advocacy	6,185	-	-	6,185
City and Town Court Costs	82,919	17,815	-	100,734
Clerk's Records Perpetuation	69,901	53,200	11,105	111,996
Community Corrections	1	304,915	252,455	52,461
Community Transition Program	134,137	20,100	-	154,237
Congressional School Interest	1,630	-	1,630	-
Congressional School Principal	21,969	-	21,969	-
Sales Disclosure - County Share	4,782	6,315	2,521	8,576
Cumulative Bridge	581,039	478,310	477,029	582,320
Cumulative Capital Development	-	225,722	202,088	23,634
Drug Free Community	59,934	71,438	63,084	68,288
Electronic Map Generation	1,833	618	-	2,451
Emergency Planning/Right To Know	11,983	4,955	1,883	15,055
Firearms Training	28,787	14,587	18,504	24,870
Food and Beverage Tax	-	608,584	608,584	-
General Drain Improvement	81,323	61,472	38,880	103,915
Health	6,593	487,671	483,367	10,897
Identification Security Protection	52,530	5,807	44,828	13,509
Local Health Maintenance	30,071	49,039	69,593	9,517
Local Road and Street	295,099	527,409	550,363	272,145
Medical Care for Inmates	289	3,246	3,113	422
Misdemeanant	11,468	33,346	42,145	2,669
Motor Vehicle Highway	814,367	3,288,530	2,897,248	1,205,649
Park Nonreverting Operating	-	444,226	431,811	12,415
Plat Book	77,205	14,360	12,017	79,548
Rainy Day	203,519	-	-	203,519
Reassessment - 2015	48,754	290,571	259,605	79,720
Recorder's Records Perpetuation	188,562	103,158	87,875	203,845
Sex and Violent Offender Administration	738	4,244	4,949	33
Supplemental Public Defender Services	2,667	4,462	5,601	1,528
Surplus Tax	132,008	168,065	124,756	175,317
Surveyor's Corner Perpetuation	55,295	23,185	-	78,480
Tax Sale Redemption	25,461	182,158	202,218	5,401
Tax Sale Surplus	380,054	506,066	518,385	367,735
Local Health Department Trust Account	32,853	12,934	30,729	15,058
Vehicle Inspection	256	1,064	1,167	153
GAL/CASA	36,156	111,951	47,865	100,242
County Elected Officials Training	17,151	5,809	1,749	21,211
County Offender Transportation Fund	3,973	1,063	-	5,036
ENHANCED 911	135,178	550,254	489,480	195,952
Adult Probation Administrative	-	124,490	52,201	72,289
Juvenile Probation Administrative	2,382	5,519	-	7,901
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	2,027	17,944	14,707	5,264
Drainage Maintenance	1,487,880	1,380,525	1,081,946	1,786,459
Drug Task Force	26,145	57,365	46,691	36,819
Collection Agency Fees	204	-	-	204
Donations	31,200	48,887	32,556	47,531
TIF Capital Projects	-	1,492,517	1,492,517	-
Debt Service	733,641	842,715	1,370,000	206,356
Self-Insurance	8,615	3,708,508	3,717,122	1
Payroll Clearing	10,677	4,621,328	4,620,660	11,345
Settlement	-	30,373,658	30,373,658	-
Wheel Tax / Surtax Combined	221,383	1,580,622	1,609,724	192,281
Wheel Tax	540	350,348	350,840	48
Sur Tax	-	1,717,279	1,717,279	-
CVET Agency	-	176,132	176,132	-
Financial Institution Tax	-	281,883	281,883	-
CEDIT Homestead Credit	41,788	-	41,788	-

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Homestead Credit Rebate	665	-	-	665
State Fines and Forfeitures	1,965	13,708	13,657	2,016
Infraction Judgements	4,326	98,465	96,149	6,642
Overweight Vehicle Fines	466	952	1,417	1
Special Death Benefit	345	6,325	6,190	480
Sales Disclosure - State Share	580	6,320	6,385	515
Coroners Training & Con't Education	492	5,060	5,176	376
Mortgage Recording Fees - State Share	363	3,684	3,706	341
Child Restraint Violations Fines	50	861	861	50
Inheritance Tax	993	-	993	-
Education Plate Fees Agency	19	413	431	1
Innkeepers Tax Collections	38,139	52,216	71,982	18,373
COIT Distribution	-	119	-	119
93.563 Prosecutor PCA	12,948	9,774	10,449	12,273
93.563 ARRA Prosecutor IV-D Incentive	13,589	-	13,589	-
93.563 ARRA Clerk IV-D Incentive	6,757	13,589	16,489	3,857
93.563 Title IV-D Incentive	16,372	21,855	1,940	36,287
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	4,748	-	-	4,748
93.563 Prosecutor IV-D Incentive-Post Oct '99	148,466	32,871	73,946	107,391
93.563 Clerk IV-D Incentive-Post Oct '99	66,041	21,855	15,340	72,556
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	502,547	265,600	414,481	353,666
PRE-TRIAL DIVERSION	64,504	56,543	53,349	67,698
SUPPLEMENTAL/CC II	20,066	13,520	15,545	18,041
JURY PAYFUND	8,477	10,156	7,665	10,968
CO LAW ENF CONT EDUCATION	-	1,611	1,611	-
D.A.R.E. FUND	1,152	12,407	13,441	118
HEALTH DEPT DONATIONS	7	3	-	10
PARK COMMEMORATIVE FUND	488	1,300	472	1,316
EMA DONATION FUND	7,760	6,000	2,173	11,587
IVY TECH DONATION FUND	1,500	-	-	1,500
HEALTH DEPT ENFORCEMENT FUND	5,339	2,975	4,418	3,896
TREASURER TECHNOLOGY FUND	2,481	2,100	309	4,272
FOOD & BEVERAGE-FIRST MERCHANTS	2,702,737	618,272	1,222,999	2,098,010
COMMUNITY CORRECTION-0600	27,096	168,082	195,124	54
PACE FORFEITURE FUND	-	385	385	-
SHERIFF CRITICAL CARE	342,745	1,581,233	1,638,146	285,832
HAZ-MAT FUND	663	-	-	663
DUI IMPACTFUND	36,860	7,205	7,126	36,939
NATIONAL ROAD HERITAGE TRAIL	523	-	-	523
COURT ALCOHOL & DRUG PROGRAM	10,424	62,247	53,850	18,821
COMMON SCHOOL TRUST FUND	1,064	-	1,064	-
GOLF COURSE NON-REVERTING	509,447	13,576	29,795	493,228
ALTER DISPUTE RESOLUTION	4,054	4,138	-	8,192
MEDICARE SUPPLEMENTAL RETIREMENT	5,592	87,822	86,443	6,971
RETIREMENT-UNDER 65	2,681	59,381	61,044	1,018
DRUG FORCE FORFEITURE	22,310	-	22,310	-
BIO-TERRORISM GRANT	18,790	16,134	23,072	11,852
H1N1 VACCINE GRANT	1,773	-	-	1,773
AIRPORT PROJECT GRANT	4,188	2,077,731	2,133,577	(51,658)
RURAL CORRECTIONAL GRANT	710	-	-	710
LEP SUB-GRANT	69	-	-	69
EMA FIRE TRAINING/INFRASTRUCTURE	9	-	-	9
EMA-LET GIS/07 GRANT	7	-	-	7
EMA ENHANCEMENT GRANT	4,188	-	-	4,188
NACCHO HEALTH GRANT	2,059	-	1,575	484
HAZ-MAT RESPONSE TEAM GRANT	105	-	-	105
FAMILY COURT PROJECT FUND	2,553	-	-	2,553
FAMILY COURT GRANT	866	-	-	866
PARK COMMUNITY FOUNDATION GRANT	395	-	-	395
EMA/COMMUNITY FOUNDATION GRANT	1,200	-	-	1,200
HEALTH DEPT GRANT FUND	15	-	-	15
Treasurer	1,213,841	1,776,654	1,213,841	1,776,654

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Redevelopment Capital Projects	1,625,767	1,340,356	1,658,489	1,307,634
Redevelopment Debt Service	461,667	629,845	560,977	530,535
HENRY CO REDEVELOPMENT COMMISSION	137,000	30,983	56,539	111,444
COUNTY OPTION INCOME TAX FUND	5,000	378	5,378	-
CC II SUPPLEMENTAL PD	4,424	8,815	6,232	7,007
PLANNING ENFORCEMENT FUND	7,826	-	1,075	6,751
WILBUR WRIGHT TRAILS	24,194	243,500	267,500	194
AIRPORT LEASED GROUND	34,444	1,750	8,014	28,180
PROBATION INTERSTATE FEE FUND	63	1,063	1,000	126
RIVERBOAT GAMBLING-REV SHARE	-	293,009	293,009	-
HENRY CO E-911 WIRELESS FUND	854	-	854	-
AUDITOR INELIGBLE DEDUCTION	11,800	-	287	11,513
E-911 CITY REIMBURSEMENT FUND	137,125	230,001	270,526	96,600
SURVEYOR DRAINAGE FEE FUND	19,521	3,125	3,772	18,874
HOMESTEAD INELIGIBLE-STATE	3	-	-	3
HCCC JAG GRANT/SUBSTANCE ABUSE	12,363	-	-	12,363
EMA HAZARDOUS MATERIALS GRANT	-	10,505	10,505	-
JDAI GRANT FUND	-	33,419	20,985	12,434
CAMPAIGN FINANCE ENFORCEMENT FUND	1,500	-	-	1,500
HENRY CO WIND FARM EXPENSE	385	-	-	385
PACE STATE FORFEITURE FUND	96,473	52,073	130,168	18,378
DRUG TESTING/PROBATION	5,849	6,476	3,171	9,154
EPA BROWNFIELDS GRANT	-	179,827	179,827	-
BOND FORFEITURE FUND	2,000	-	-	2,000
IEDC MOTORSPORTS GRANT	40,000	-	40,000	-
CC/PROB REINVESTMENT GRANT	20,208	55,294	48,496	27,006
LOIT/PUBLIC SAFETY	386,186	1,115,094	1,100,602	400,678
CO POLICE PENSION TRUST	4,000	-	-	4,000
EMA/EMPG BASE SHSP GANT	323	-	-	323
EDC DONATION FUND	1,500	-	-	1,500
GO BONDS 2016	1,932,254	-	717,375	1,214,879
HERITAGE BARN FUND	50	-	-	50
STATE ADTF FORFEITURE FUND	29,622	-	-	29,622
HOMELAND SECURITY/CBP	26,753	7	-	26,760
HENRY REGIONAL WASTE GRANT	3,780	33,620	37,400	-
COMMUNITY CORRECTIONS/TANF	671	10,301	10,971	1
JABG 1 YR CC GRANT	1,040	-	1,040	-
VETERAN'S COURT GRANT	49,207	17,826	38,493	28,540
PROBATION REINVESTMENT GRANT	37,321	39,938	55,560	21,699
LOIT SPECIAL DISTRIBUTION	289,547	-	289,547	-
2016-17 JDAI GRANT	34,277	30,837	65,114	-
COUNTY DEBT PAYMENT	-	835,697	686,070	149,627
PROSECUTOR FORFEITURE FUND	-	465	-	465
VETERAN'S TREATMENT COURT	-	4,556	12	4,544
FEDERAL FORFEITURE FUND	-	151,331	20,234	131,097
AERIAL PHOTOGRAPHY	-	36,672	35,906	766
LIT PROPERTY TAX RELIEF/CEDIT	-	2,154,560	2,073,243	81,317
LIT (COIT) DISTRIBUTIONS	-	8,442,430	8,442,430	-
LIT PUBLIC SAFETY	-	2,110,608	2,110,608	-
EMA PERFORMANCE/EQUIPMENT	-	9,189	9,189	-
EMA 2016-17 NIXLE GRANT	-	10,456	10,456	-
2016 EMPG DE-OBLIGATED GRANT	-	10,000	10,000	-
COMMUNITY CROSSING MATCH GRANT	-	1,890,587	1,890,587	-
VETERAN COURT SOFTWARE GRANT	-	5,990	5,990	-
MOTORSPORTS IMPROVEMENT GRANT	-	200,000	200,000	-
ARIES STATE GRANT	-	2,149	1,356	793
HENRY CO JAIL TREATMENT/CC	-	2,644	-	2,644
IEDC BROOKS DRIVE GRANT	-	176,553	176,553	-
EMA TRAINING/INFRASTRUCTURE	-	10,171	55,131	(44,960)
SEMA	13,433	-	-	13,433
Totals	<u>\$ 18,329,604</u>	<u>\$ 101,867,257</u>	<u>\$ 102,867,342</u>	<u>\$ 17,329,519</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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:

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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, 2017.

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporations*

The County has entered into a capital lease with the Henry County Government Center Building Corporation (the lessor). The lessor was organized as a 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 2017 totaled \$1,370,000.

Note 9. *Other Postemployment Benefits*

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

OTHER INFORMATION - UNAUDITED

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

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

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

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 15,630	\$ 13,254	\$ 610,594	\$ 136,131	\$ 265	\$ 6,185	\$ 82,919	\$ 69,901
Receipts:								
Taxes	-	-	-	10,619,674	-	-	-	-
Licenses and permits	-	-	-	210,149	-	-	-	-
Intergovernmental receipts	-	-	-	860,791	-	-	-	-
Charges for services	-	280,508	-	984,585	4,444	-	-	-
Fines and forfeits	-	-	-	248,001	-	-	17,815	52,942
Other receipts	1,054,054	-	3,563,690	1,019,750	-	-	-	258
Total receipts	1,054,054	280,508	3,563,690	13,942,950	4,444	-	17,815	53,200
Disbursements:								
Personal services	-	-	-	7,817,657	-	-	-	-
Supplies	-	-	-	275,080	-	-	-	-
Other services and charges	-	-	-	4,393,151	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	372,714	-	-	-	-
Other disbursements	1,054,913	274,681	3,552,835	976,485	3,151	-	-	11,105
Total disbursements	1,054,913	274,681	3,552,835	13,835,087	3,151	-	-	11,105
Excess (deficiency) of receipts over disbursements	(859)	5,827	10,855	107,863	1,293	-	17,815	42,095
Cash and investments - ending	\$ 14,771	\$ 19,081	\$ 621,449	\$ 243,994	\$ 1,558	\$ 6,185	\$ 100,734	\$ 111,996

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 1	\$ 134,137	\$ 1,630	\$ 21,969	\$ 4,782	\$ 581,039	\$ -	\$ 59,934
Receipts:								
Taxes	-	-	-	-	-	314,386	200,903	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	304,915	20,100	-	-	-	143,924	21,874	-
Charges for services	-	-	-	-	6,315	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	71,438
Other receipts	-	-	-	-	-	20,000	2,945	-
Total receipts	304,915	20,100	-	-	6,315	478,310	225,722	71,438
Disbursements:								
Personal services	148,786	-	-	-	-	80,764	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	103,668	-	-	-	2,521	-	199,727	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	396,265	-	-
Other disbursements	1	-	1,630	21,969	-	-	2,361	63,084
Total disbursements	252,455	-	1,630	21,969	2,521	477,029	202,088	63,084
Excess (deficiency) of receipts over disbursements	52,460	20,100	(1,630)	(21,969)	3,794	1,281	23,634	8,354
Cash and investments - ending	\$ 52,461	\$ 154,237	\$ -	\$ -	\$ 8,576	\$ 582,320	\$ 23,634	\$ 68,288

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Electronic Map Generation	Emergency Planning/Right To Know	Firearms Training	Food and Beverage Tax	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,833	\$ 11,983	\$ 28,787	\$ -	\$ 81,323	\$ 6,593	\$ 52,530
Receipts:							
Taxes	-	-	-	608,584	-	354,599	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,848	-	-	-	38,505	-
Charges for services	618	-	14,587	-	61,472	94,567	5,807
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	107	-	-	-	-	-
Total receipts	618	4,955	14,587	608,584	61,472	487,671	5,807
Disbursements:							
Personal services	-	-	-	-	-	483,367	-
Supplies	-	531	-	-	-	-	-
Other services and charges	-	1,153	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	199	-	-	38,880	-	-
Other disbursements	-	-	18,504	608,584	-	-	44,828
Total disbursements	-	1,883	18,504	608,584	38,880	483,367	44,828
Excess (deficiency) of receipts over disbursements	618	3,072	(3,917)	-	22,592	4,304	(39,021)
Cash and investments - ending	\$ 2,451	\$ 15,055	\$ 24,870	\$ -	\$ 103,915	\$ 10,897	\$ 13,509

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 30,071	\$ 295,099	\$ 289	\$ 11,468	\$ 814,367	\$ -	\$ 77,205
Receipts:							
Taxes	-	-	-	-	-	394,509	-
Licenses and permits	-	-	-	-	5,475	-	-
Intergovernmental receipts	16,570	527,409	-	33,346	3,261,012	10,488	-
Charges for services	32,469	-	3,246	-	-	38,595	14,360
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,043	634	-
Total receipts	49,039	527,409	3,246	33,346	3,288,530	444,226	14,360
Disbursements:							
Personal services	17,239	-	-	-	1,482,342	242,954	-
Supplies	27,991	-	-	-	1,032,166	25,501	-
Other services and charges	24,363	-	-	42,145	211,581	162,106	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	550,363	-	-	171,159	1,250	-
Other disbursements	-	-	3,113	-	-	-	12,017
Total disbursements	69,593	550,363	3,113	42,145	2,897,248	431,811	12,017
Excess (deficiency) of receipts over disbursements	(20,554)	(22,954)	133	(8,799)	391,282	12,415	2,343
Cash and investments - ending	\$ 9,517	\$ 272,145	\$ 422	\$ 2,669	\$ 1,205,649	\$ 12,415	\$ 79,548

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 203,519	\$ 48,754	\$ 188,562	\$ 738	\$ 2,667	\$ 132,008	\$ 55,295
Receipts:							
Taxes	-	260,581	-	-	-	168,065	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	28,317	-	-	-	-	-
Charges for services	-	1,673	103,158	-	-	-	23,185
Fines and forfeits	-	-	-	4,244	4,462	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	290,571	103,158	4,244	4,462	168,065	23,185
Disbursements:							
Personal services	-	25,612	-	-	-	-	-
Supplies	-	9,421	-	-	-	-	-
Other services and charges	-	182,276	-	-	5,601	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	42,296	-	-	-	-	-
Other disbursements	-	-	87,875	4,949	-	124,756	-
Total disbursements	-	259,605	87,875	4,949	5,601	124,756	-
Excess (deficiency) of receipts over disbursements	-	30,966	15,283	(705)	(1,139)	43,309	23,185
Cash and investments - ending	\$ 203,519	\$ 79,720	\$ 203,845	\$ 33	\$ 1,528	\$ 175,317	\$ 78,480

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 25,461	\$ 380,054	\$ 32,853	\$ 256	\$ 36,156	\$ 17,151	\$ 3,973
Receipts:							
Taxes	-	506,066	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,934	-	76,501	-	-
Charges for services	-	-	-	1,064	-	5,809	-
Fines and forfeits	-	-	-	-	2,250	-	1,063
Other receipts	182,158	-	-	-	33,200	-	-
Total receipts	182,158	506,066	12,934	1,064	111,951	5,809	1,063
Disbursements:							
Personal services	-	-	-	-	36,702	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	86	-	-	1,749	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	202,218	518,385	30,643	1,167	11,163	-	-
Total disbursements	202,218	518,385	30,729	1,167	47,865	1,749	-
Excess (deficiency) of receipts over disbursements	(20,060)	(12,319)	(17,795)	(103)	64,086	4,060	1,063
Cash and investments - ending	\$ 5,401	\$ 367,735	\$ 15,058	\$ 153	\$ 100,242	\$ 21,211	\$ 5,036

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ENHANCED 911	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee	Drainage Maintenance	Drug Task Force
Cash and investments - beginning	\$ 135,178	\$ -	\$ 2,382	\$ 30,971	\$ 2,027	\$ 1,487,880	\$ 26,145
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	594
Charges for services	548,612	-	-	-	-	680,525	-
Fines and forfeits	-	124,490	5,519	-	17,944	-	-
Other receipts	1,642	-	-	-	-	700,000	58,771
Total receipts	550,254	124,490	5,519	-	17,944	1,380,525	57,365
Disbursements:							
Personal services	404,794	52,201	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	77,421	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,265	-	-	-	-	-	-
Other disbursements	-	-	-	-	14,707	1,081,946	46,691
Total disbursements	489,480	52,201	-	-	14,707	1,081,946	46,691
Excess (deficiency) of receipts over disbursements	60,774	72,289	5,519	-	3,237	298,579	10,674
Cash and investments - ending	\$ 195,952	\$ 72,289	\$ 7,901	\$ 30,971	\$ 5,264	\$ 1,786,459	\$ 36,819

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Collection Agency Fees	Donations	TIF Capital Projects	Debt Service	Self-Insurance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 204	\$ 31,200	\$ -	\$ 733,641	\$ 8,615	\$ 10,677	\$ -
Receipts:							
Taxes	-	-	1,492,517	769,740	-	-	30,373,658
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	72,975	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	48,887	-	-	3,708,508	4,621,328	-
Total receipts	-	48,887	1,492,517	842,715	3,708,508	4,621,328	30,373,658
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,717,122	-	-
Debt service - principal and interest	-	-	-	1,370,000	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	32,556	1,492,517	-	-	4,620,660	30,373,658
Total disbursements	-	32,556	1,492,517	1,370,000	3,717,122	4,620,660	30,373,658
Excess (deficiency) of receipts over disbursements	-	16,331	-	(527,285)	(8,614)	668	-
Cash and investments - ending	\$ 204	\$ 47,531	\$ -	\$ 206,356	\$ 1	\$ 11,345	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ 221,383	\$ 540	\$ -	\$ -	\$ -	\$ 41,788	\$ 665
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,580,622	350,348	1,717,279	176,132	281,883	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,580,622	350,348	1,717,279	176,132	281,883	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,609,724	350,840	1,717,279	176,132	281,883	41,788	-
Total disbursements	1,609,724	350,840	1,717,279	176,132	281,883	41,788	-
Excess (deficiency) of receipts over disbursements	(29,102)	(492)	-	-	-	(41,788)	-
Cash and investments - ending	\$ 192,281	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 665

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 1,965	\$ 4,326	\$ 466	\$ 345	\$ 580	\$ 492	\$ 363
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,320	-	3,684
Fines and forfeits	13,708	98,465	952	6,325	-	5,060	-
Other receipts	-	-	-	-	-	-	-
Total receipts	13,708	98,465	952	6,325	6,320	5,060	3,684
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,657	96,149	1,417	6,190	6,385	5,176	3,706
Total disbursements	13,657	96,149	1,417	6,190	6,385	5,176	3,706
Excess (deficiency) of receipts over disbursements	51	2,316	(465)	135	(65)	(116)	(22)
Cash and investments - ending	\$ 2,016	\$ 6,642	\$ 1	\$ 480	\$ 515	\$ 376	\$ 341

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 50	\$ 993	\$ 19	\$ 38,139	\$ -	\$ 12,948	\$ 13,589
Receipts:							
Taxes	-	-	-	52,216	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	861	-	-	-	-	9,774	-
Other receipts	-	-	413	-	119	-	-
Total receipts	861	-	413	52,216	119	9,774	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	861	993	431	71,982	-	10,449	13,589
Total disbursements	861	993	431	71,982	-	10,449	13,589
Excess (deficiency) of receipts over disbursements	-	(993)	(18)	(19,766)	119	(675)	(13,589)
Cash and investments - ending	\$ 50	\$ -	\$ 1	\$ 18,373	\$ 119	\$ 12,273	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	93.563 Clerk IV-D Incentive-Post Oct '99	JUVENILE PROGRAMS- PROBATION	HENRY COUNTY YOUTH LEAGUE
Cash and investments - beginning	\$ 6,757	\$ 16,372	\$ 4,748	\$ 148,466	\$ 66,041	\$ 5,379	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,855	-	32,871	21,855	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,589	-	-	-	-	-	-
Total receipts	13,589	21,855	-	32,871	21,855	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,489	1,940	-	73,946	15,340	-	-
Total disbursements	16,489	1,940	-	73,946	15,340	-	-
Excess (deficiency) of receipts over disbursements	(2,900)	19,915	-	(41,075)	6,515	-	-
Cash and investments - ending	\$ 3,857	\$ 36,287	\$ 4,748	\$ 107,391	\$ 72,556	\$ 5,379	\$ 2,000

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LEVY EXCESS	COMM CORRECTIONS- USER FEE	PRE-TRIAL DIVERSION	SUPPLEMENTAL/ CC II	JURY PAYFUND	CO LAW ENF CONT EDUCATION	D.A.R.E. FUND
Cash and investments - beginning	\$ 5,189	\$ 502,547	\$ 64,504	\$ 20,066	\$ 8,477	\$ -	\$ 1,152
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	263,840	56,543	13,520	9,716	1,611	-
Other receipts	-	1,760	-	-	440	-	12,407
Total receipts	-	265,600	56,543	13,520	10,156	1,611	12,407
Disbursements:							
Personal services	-	230,297	23,684	-	-	-	-
Supplies	-	16,368	4,856	-	-	-	-
Other services and charges	-	135,923	14,770	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	17,997	10,039	-	-	-	-
Other disbursements	5,189	13,896	-	15,545	7,665	1,611	13,441
Total disbursements	5,189	414,481	53,349	15,545	7,665	1,611	13,441
Excess (deficiency) of receipts over disbursements	(5,189)	(148,881)	3,194	(2,025)	2,491	-	(1,034)
Cash and investments - ending	\$ -	\$ 353,666	\$ 67,698	\$ 18,041	\$ 10,968	\$ -	\$ 118

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HEALTH DEPT DONATIONS	PARK COMMEMORATIVE FUND	EMA DONATION FUND	IVY TECH DONATION FUND	HEALTH DEPT ENFORCEMENT FUND	TREASURER TECHNOLOGY FUND	FOOD & BEVERAGE- FIRST MERCHANTS
Cash and investments - beginning	\$ 7	\$ 488	\$ 7,760	\$ 1,500	\$ 5,339	\$ 2,481	\$ 2,702,737
Receipts:							
Taxes	-	-	-	-	-	-	604,450
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,100	-
Fines and forfeits	-	-	-	-	2,975	-	-
Other receipts	3	1,300	6,000	-	-	-	13,822
Total receipts	3	1,300	6,000	-	2,975	2,100	618,272
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	472	2,173	-	4,418	309	1,222,999
Total disbursements	-	472	2,173	-	4,418	309	1,222,999
Excess (deficiency) of receipts over disbursements	3	828	3,827	-	(1,443)	1,791	(604,727)
Cash and investments - ending	\$ 10	\$ 1,316	\$ 11,587	\$ 1,500	\$ 3,896	\$ 4,272	\$ 2,098,010

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COMMUNITY CORRECTION- 0600	PACE FORFEITURE FUND	SHERIFF CRITICAL CARE	HAZ-MAT FUND	DUI IMPACTFUND	NATIONAL ROAD HERITAGE TRAIL	COURT ALCOHOL & DRUG PROGRAM
Cash and investments - beginning	\$ 27,096	\$ -	\$ 342,745	\$ 663	\$ 36,860	\$ 523	\$ 10,424
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	167,162	-	-	-	-	-	2,480
Charges for services	-	-	1,343,408	-	-	-	-
Fines and forfeits	-	-	-	-	7,187	-	59,767
Other receipts	920	385	237,825	-	18	-	-
Total receipts	168,082	385	1,581,233	-	7,205	-	62,247
Disbursements:							
Personal services	114,977	-	-	-	-	-	-
Supplies	7,540	-	-	-	-	-	-
Other services and charges	70,242	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,365	-	-	-	-	-	-
Other disbursements	-	385	1,638,146	-	7,126	-	53,850
Total disbursements	195,124	385	1,638,146	-	7,126	-	53,850
Excess (deficiency) of receipts over disbursements	(27,042)	-	(56,913)	-	79	-	8,397
Cash and investments - ending	\$ 54	\$ -	\$ 285,832	\$ 663	\$ 36,939	\$ 523	\$ 18,821

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COMMON SCHOOL TRUST FUND	GOLF COURSE NON-REVERTING	ALTER DISPUTE RESOLUTION	MEDICARE SUPPLEMENTAL RETIREMENT	RETIREMENT- UNDER 65	DRUG FORCE FORFEITURE
Cash and investments - beginning	\$ 1,064	\$ 509,447	\$ 4,054	\$ 5,592	\$ 2,681	\$ 22,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	4,138	-	-	-
Other receipts	-	13,576	-	87,822	59,381	-
Total receipts	-	13,576	4,138	87,822	59,381	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,064	29,795	-	86,443	61,044	22,310
Total disbursements	1,064	29,795	-	86,443	61,044	22,310
Excess (deficiency) of receipts over disbursements	(1,064)	(16,219)	4,138	1,379	(1,663)	(22,310)
Cash and investments - ending	\$ -	\$ 493,228	\$ 8,192	\$ 6,971	\$ 1,018	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BIO-TERRORISM GRANT	H1N1 VACCINE GRANT	AIRPORT PROJECT GRANT	RURAL CORRECTIONAL GRANT	LEP SUB-GRANT	EMA FIRE TRAINING/ INFRASTRUCTURE
Cash and investments - beginning	\$ 18,790	\$ 1,773	\$ 4,188	\$ 710	\$ 69	\$ 9
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,134	-	1,968,368	-	-	-
Charges for services	-	-	109,363	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	16,134	-	2,077,731	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,133,577	-	-	-
Other disbursements	23,072	-	-	-	-	-
Total disbursements	23,072	-	2,133,577	-	-	-
Excess (deficiency) of receipts over disbursements	(6,938)	-	(55,846)	-	-	-
Cash and investments - ending	\$ 11,852	\$ 1,773	\$ (51,658)	\$ 710	\$ 69	\$ 9

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMA-LET GIS/07 GRANT	EMA ENHANCEMENT GRANT	NACCHO HEALTH GRANT	HAZ-MAT RESPONSE TEAM GRANT	FAMILY COURT PROJECT FUND	FAMILY COURT GRANT
Cash and investments - beginning	\$ 7	\$ 4,188	\$ 2,059	\$ 105	\$ 2,553	\$ 866
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	1,575	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,575	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(1,575)	-	-	-
Cash and investments - ending	\$ 7	\$ 4,188	\$ 484	\$ 105	\$ 2,553	\$ 866

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PARK COMMUNITY FOUNDATION GRANT	EMA/ COMMUNITY FOUNDATION GRANT	HEALTH DEPT GRANT FUND	Treasurer	Redevelopment Capital Projects	Redevelopment Debt Service
Cash and investments - beginning	\$ 395	\$ 1,200	\$ 15	\$ 1,213,841	\$ 1,625,767	\$ 461,667
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,776,654	1,340,356	629,845
Total receipts	-	-	-	1,776,654	1,340,356	629,845
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,213,841	1,658,489	560,977
Total disbursements	-	-	-	1,213,841	1,658,489	560,977
Excess (deficiency) of receipts over disbursements	-	-	-	562,813	(318,133)	68,868
Cash and investments - ending	\$ 395	\$ 1,200	\$ 15	\$ 1,776,654	\$ 1,307,634	\$ 530,535

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 137,000	\$ 5,000	\$ 4,424	\$ 7,826	\$ 24,194	\$ 34,444
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	109,200	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	8,815	-	-	-
Other receipts	30,983	378	-	-	134,300	1,750
Total receipts	30,983	378	8,815	-	243,500	1,750
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,258	-	-	-	-
Other services and charges	-	496	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	56,539	3,624	6,232	1,075	267,500	8,014
Total disbursements	56,539	5,378	6,232	1,075	267,500	8,014
Excess (deficiency) of receipts over disbursements	(25,556)	(5,000)	2,583	(1,075)	(24,000)	(6,264)
Cash and investments - ending	\$ 111,444	\$ -	\$ 7,007	\$ 6,751	\$ 194	\$ 28,180

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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
Cash and investments - beginning	\$ 63	\$ -	\$ 854	\$ 11,800	\$ 137,125	\$ 19,521
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	293,009	-	-	-	-
Charges for services	-	-	-	-	229,864	3,125
Fines and forfeits	1,063	-	-	-	-	-
Other receipts	-	-	-	-	137	-
Total receipts	1,063	293,009	-	-	230,001	3,125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,000	293,009	854	287	270,526	3,772
Total disbursements	1,000	293,009	854	287	270,526	3,772
Excess (deficiency) of receipts over disbursements	63	-	(854)	(287)	(40,525)	(647)
Cash and investments - ending	\$ 126	\$ -	\$ -	\$ 11,513	\$ 96,600	\$ 18,874

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HOMESTEAD INELIGIBLE-STATE	HCCC JAG GRANT/ SUBSTANCE ABUSE	EMA HAZARDOUS MATERIALS GRANT	JDAI GRANT FUND	CAMPAIGN FINANCE ENFORCEMENT FUND	HENRY CO WIND FARM EXPENSE
Cash and investments - beginning	\$ 3	\$ 12,363	\$ -	\$ -	\$ 1,500	\$ 385
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,505	33,419	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	10,505	33,419	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	10,505	20,985	-	-
Total disbursements	-	-	10,505	20,985	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	12,434	-	-
Cash and investments - ending	\$ 3	\$ 12,363	\$ -	\$ 12,434	\$ 1,500	\$ 385

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PACE STATE FORFEITURE FUND	DRUG TESTING/ PROBATION	EPA BROWNFIELDS GRANT	BOND FORFEITURE FUND	IEDC MOTORSPORTS GRANT	CC/PROB REINVESTMENT GRANT
Cash and investments - beginning	\$ 96,473	\$ 5,849	\$ -	\$ 2,000	\$ 40,000	\$ 20,208
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	179,827	-	-	55,294
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,476	-	-	-	-
Other receipts	52,073	-	-	-	-	-
Total receipts	52,073	6,476	179,827	-	-	55,294
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	130,168	3,171	179,827	-	40,000	48,496
Total disbursements	130,168	3,171	179,827	-	40,000	48,496
Excess (deficiency) of receipts over disbursements	(78,095)	3,305	-	-	(40,000)	6,798
Cash and investments - ending	\$ 18,378	\$ 9,154	\$ -	\$ 2,000	\$ -	\$ 27,006

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT/PUBLIC SAFETY	CO POLICE PENSION TRUST	EMA/EMPG BASE SHSP GANT	EDC DONATION FUND	GO BONDS 2016	HERITAGE BARN FUND
Cash and investments - beginning	\$ 386,186	\$ 4,000	\$ 323	\$ 1,500	\$ 1,932,254	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,108,391	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,703	-	-	-	-	-
Total receipts	1,115,094	-	-	-	-	-
Disbursements:						
Personal services	265,862	-	-	-	-	-
Supplies	19,357	-	-	-	-	-
Other services and charges	647,038	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	717,375	-
Capital outlay	168,345	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,100,602	-	-	-	717,375	-
Excess (deficiency) of receipts over disbursements	14,492	-	-	-	(717,375)	-
Cash and investments - ending	\$ 400,678	\$ 4,000	\$ 323	\$ 1,500	\$ 1,214,879	\$ 50

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	STATE ADTF FORFEITURE FUND	HOMELAND SECURITY/CBP	HENRY REGIONAL WASTE GRANT	COMMUNITY CORRECTIONS/ TANF	JABG 1 YR CC GRANT	VETERAN'S COURT GRANT
Cash and investments - beginning	\$ 29,622	\$ 26,753	\$ 3,780	\$ 671	\$ 1,040	\$ 49,207
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,620	10,301	-	17,826
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7	-	-	-	-
Total receipts	-	7	33,620	10,301	-	17,826
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	37,400	10,971	1,040	38,493
Total disbursements	-	-	37,400	10,971	1,040	38,493
Excess (deficiency) of receipts over disbursements	-	7	(3,780)	(670)	(1,040)	(20,667)
Cash and investments - ending	\$ 29,622	\$ 26,760	\$ -	\$ 1	\$ -	\$ 28,540

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PROBATION REINVESTMENT GRANT	LOIT SPECIAL DISTRIBUTION	2016-17 JDAI GRANT	COUNTY DEBT PAYMENT	PROSECUTOR FORFEITURE FUND	VETERAN'S TREATMENT COURT
Cash and investments - beginning	\$ 37,321	\$ 289,547	\$ 34,277	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	762,893	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	39,938	-	30,734	72,804	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	465	4,556
Other receipts	-	-	103	-	-	-
Total receipts	39,938	-	30,837	835,697	465	4,556
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	686,070	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	55,560	289,547	65,114	-	-	12
Total disbursements	55,560	289,547	65,114	686,070	-	12
Excess (deficiency) of receipts over disbursements	(15,622)	(289,547)	(34,277)	149,627	465	4,544
Cash and investments - ending	\$ 21,699	\$ -	\$ -	\$ 149,627	\$ 465	\$ 4,544

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FEDERAL FORFEITURE FUND	AERIAL PHOTOGRAPHY	LIT PROPERTY TAX RELIEF/CEDIT	LIT (COIT) DISTRIBUTIONS	LIT PUBLIC SAFETY	EMA PERFORMANCE/ EQUIPMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	2,154,560	8,442,430	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,110,608	9,189
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	151,331	36,672	-	-	-	-
Total receipts	151,331	36,672	2,154,560	8,442,430	2,110,608	9,189
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,234	35,906	2,073,243	8,442,430	2,110,608	9,189
Total disbursements	20,234	35,906	2,073,243	8,442,430	2,110,608	9,189
Excess (deficiency) of receipts over disbursements	131,097	766	81,317	-	-	-
Cash and investments - ending	\$ 131,097	\$ 766	\$ 81,317	\$ -	\$ -	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMA 2016-17 NIXLE GRANT	2016 EMPG DE-OBLIGATED GRANT	COMMUNITY CROSSING MATCH GRANT	VETERAN COURT SOFTWARE GRANT	MOTORSPORTS IMPROVEMENT GRANT	ARIES STATE GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,456	10,000	1,000,000	5,990	200,000	2,149
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	890,587	-	-	-
Total receipts	10,456	10,000	1,890,587	5,990	200,000	2,149
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,456	10,000	1,890,587	5,990	200,000	1,356
Total disbursements	10,456	10,000	1,890,587	5,990	200,000	1,356
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	793
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 793

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HENRY CO JAIL TREATMENT/CC	IEDC BROOKS DRIVE GRANT	EMA TRAINING/ INFRASTRUCTURE	SEMA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,433	\$ 18,329,604
Receipts:					
Taxes	-	-	-	-	58,079,831
Licenses and permits	-	-	-	-	215,624
Intergovernmental receipts	2,644	176,553	10,171	-	17,304,720
Charges for services	-	-	-	-	4,603,463
Fines and forfeits	-	-	-	-	1,125,985
Other receipts	-	-	-	-	20,537,634
Total receipts	2,644	176,553	10,171	-	101,867,257
Disbursements:					
Personal services	-	-	-	-	11,428,813
Supplies	-	-	-	-	1,420,069
Other services and charges	-	-	-	-	9,993,139
Debt service - principal and interest	-	-	-	-	2,773,445
Capital outlay	-	176,553	-	-	4,089,267
Other disbursements	-	-	55,131	-	73,162,609
Total disbursements	-	176,553	55,131	-	102,867,342
Excess (deficiency) of receipts over disbursements	2,644	-	(44,960)	-	(1,000,085)
Cash and investments - ending	\$ 2,644	\$ -	\$ (44,960)	\$ 13,433	\$ 17,329,519

HENRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 385,979</u>	<u>\$ -</u>

HENRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Henry County Government Center Building Corporation	Improvements to the Government Center	\$ 1,370,000	07/01/2011	01/10/2024

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	GENERAL OBLIGATION BONDS-2016		\$ 1,680,000	\$ 692,160
Revenue bonds	ECONOMIC DEVELOPEMENT REVENUE BOND SERIES 2014/BOARSHEAD		12,220,000	25,000
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012		1,655,000	283,471
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015		1,600,000	54,488
Revenue bonds	AD VALOREM PROPERTY TAX FIRST MORTGAGE REFUNDING & IMPROVEMENTS BONDS SERIES 2011		7,765,000	1,360,216
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REVENUE BONDS OF 2011		2,105,000	214,401
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE INCREMENT REVENUE BONDS OF 2011		960,000	106,850
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING BONDS OF 2015		665,000	109,211
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2015		1,115,000	73,969
Notes and loans payable	SURVEYOR LOAN		42,401	14,764
Notes and loans payable	CLERK ELECTION POLL BOOKS		32,275	11,217
Notes and loans payable	E-911 EQUIPMENT LEASE AGREEMENT		742,893	130,741
Notes and loans payable	2013 AMBULANCE LOAN		109,471	42,738
Notes and loans payable	2014 CHIP SPREADER		69,934	36,297
Notes and loans payable	2014 HIGHWAY FREIGHTLINERS		51,871	52,950
Notes and loans payable	HIGHWAY RECYLER 2016		222,535	58,412
Totals			<u>\$ 31,036,380</u>	<u>\$ 3,266,885</u>

HENRY COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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	32,392,961
Buildings	25,134,569
Improvements other than buildings	2,585,372
Machinery, equipment, and vehicles	<u>11,442,168</u>
Total capital assets	<u>\$ 72,759,780</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2017. The County's major federal program is 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 program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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


Paul D. Joyce, CPA
State Examiner

September 18, 2018

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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, 2017

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
Department of Housing and Urban Development					
Community Development Block Grants/ State's program and Non-Entitlement Grants in Hawaii South Henry Regional Waste Grant	Indiana Office of Community and Rural Affairs	14.228	PL-15-025	\$ -	\$ 33,620
Total - Department of Housing and Urban Development				-	33,620
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Cumulative Bridge	Indiana Department of Transportation	20.205	DES#1173179	-	54,005
Recreational Trails Program Wilbur Wright Trails	Indiana Department of Transportation	20.219	RT-14-007	-	109,200
Total - Highway Planning and Construction Cluster				-	163,205
Highway Safety Cluster State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	EDS # D3-18-11885	-	594
Total - Highway Safety Cluster				-	594
Airport Improvement Program	Direct	20.106	3-18-0061-15 3-18-0061-16	-	50,335 1,868,438
Total - Airport Improvement Program				-	1,918,773
Interagency Hazardous Materials Public Sector Training and Planning Grants EMA Hazardous Materials	Indiana Department of Homeland Security	20.703	CC4P-6-038B	-	10,505
Total - Department of Transportation				-	2,093,077
Environmental Protection Agency					
Brownfields Assessment and Cleanup Cooperative Agreements	Direct	66.818	BF00E01550	-	179,827
Total - Environmental Protection Agency				-	179,827
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bio-Terrorism Bio-Terrorism	Indiana Department of Health	93.074	2017 2017	-	3,000 13,134
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	16,134
Child Support Enforcement	Indiana Department of Child Services	93.563	1704INCSES 1804INCSES 1704INCSES 1804INCSES 1604INCSES 1704INCSES 1704INCSES 1804INCSES 1504INCSES 1604INCSES 1604INCSES 1704INCSES 1504INCSES 1604INCSES	-	19,305 9,066 102,642 29,492 47,527 113,048 61,348 20,842 5,543 16,312 5,543 16,312 8,331 24,540
Total - Child Support Enforcement				-	479,852
Total - Department of Health and Human Services				-	495,986
Department of Homeland Security					
Emergency Management Performance Grants Emergency Management Performance EMA De-Obligated Grant EMA Performance	Indiana Department of Homeland Security	97.042	2017 EMC-2016-EP-00006 EMC-2016-EP-00006	-	9,189 10,000 13,194
Total - Emergency Management Performance Grants				-	32,383
Homeland Security Grant Program EMA-Nixle	Indiana Department of Homeland Security	97.067	EMW-2017-SS-00003	-	10,456
Total - Department of Homeland Security				-	42,839
Total federal awards expended				\$ -	\$ 2,845,349

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, 2017. 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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies 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 Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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

Patricia A. French
Henry County Auditor
101 South Main Street
New Castle IN 47362
(765) 529-2800

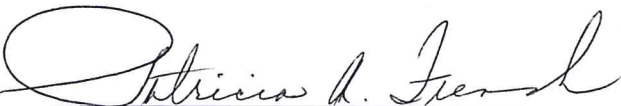
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

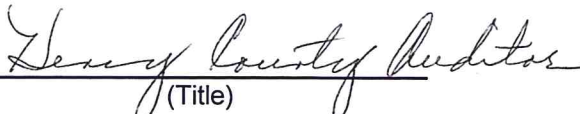
FINDING 2016-001


Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: IN0330000-2016
Contact Person Responsible for Corrective Action: Patricia A. French
Contact Phone Number: (765) 529-2800

Status of Audit Finding:

The Equitable Sharing Program was audited in 2018 for years 2016 and 2017 with audit adjustments being made to the SEFA report. The Auditor and the Chief Deputy Auditor for internal controls both separately check the SEFA schedule so it is monitored and reviewed. There were no SEFA findings for 2017.


Patricia A. French
(Signature)


Henry County Auditor
(Title)


September 18, 2018
(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).)



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

September 11, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2016-002

Fiscal year in which the finding initially occurred: 2016

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 2016-003

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 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 2016-004

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 and sub recipient monitoring. Participating agencies shall and have agreed to provide a monthly report of expenditures and claims for verification.

Finding 2016-005

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

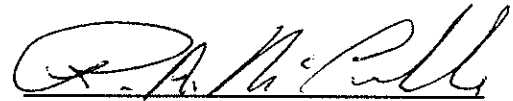
Contact Phone Number: 765-521-7033

Status of Audit Finding:

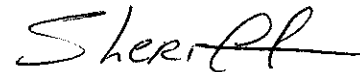
Asset Forfeiture and Seizure Fund Management 16-1-37 implemented 4-25-18 to include internal controls to verify the funds received, budgeted and spent are reported correctly. The treasurer opened a savings account for fund 4929 to store federal funds received on 4/25/2018 from the US Dept of Justice 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.

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 interest-bearing bank account and interest earned shall be recorded and verified monthly from the transaction history report provided to the matron 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. Annually, the council will be asked to state in an email that no federal forfeiture funds have been appropriated for controls.

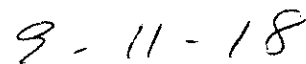
A log of the DAG-71 forms is maintained and updated on the e-share.



(Signature)



(Title)



(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/>.