

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
08/18/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra G. Walker	01-01-19 to 12-31-20
County Treasurer	Bill Upchurch	01-01-19 to 12-31-20
Clerk of the Circuit Court	Jennifer Grubbs	01-01-19 to 12-31-20
County Sheriff	Ric A. McCorkle	01-01-19 to 12-31-20
County Recorder	Linda C. Winchester	01-01-19 to 12-31-20
President of the Board of County Commissioners	Kim Cronk	01-01-19 to 12-31-20
President of the County Council	Susan Huhn	01-01-19 to 12-31-20



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, 2019, 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 the 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 opinions.

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, 2019.

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 15, 2020, 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

July 15, 2020

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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
General	\$ 561,322	\$ 14,377,936	\$ 14,016,822	\$ 922,436
Accident Report	88	4,767	4,082	773
Campaign Finance Enforcement - County	1,500	-	-	1,500
Child Advocacy	2,185	-	-	2,185
City and Town Court Costs	119,892	17,687	-	137,579
Clerk's Records Perpetuation	111,520	52,330	9,848	154,002
Community Corrections	52	-	-	52
Community Transition Program	171,043	30,450	-	201,493
Sales Disclosure - County Share	11,462	6,521	6,182	11,801
Cumulative Bridge	365,461	746,748	408,269	703,940
Cumulative Capital Development	218,328	596,319	482,302	332,345
Drug Free Community	100,426	89,305	104,841	84,890
Electronic Map Generation	2,508	492	627	2,373
Emergency Planning/Right to Know	18,484	4,952	3,812	19,624
Firearms Training	1,300	26,902	4,235	23,967
Food and Beverage Tax	4,976	640,161	645,137	-
General Drain Improvement	56,388	117,749	137,975	36,162
Health	79,236	452,848	469,539	62,545
Identification Security Protection	21,347	8,194	81	29,460
Local Health Maintenance	6,041	45,033	29,790	21,284
Local Road and Street	397,066	729,593	438,077	688,582
LOIT Public Safety - County Share	291,593	1,165,690	1,286,297	170,986
Motor Vehicle Highway Restricted	-	1,857,909	1,505,924	351,985
Medical Care for Inmates	1,743	6,513	4,396	3,860
Misdemeanant	163	33,347	9,857	23,653
Motor Vehicle Highway	1,247,037	1,918,021	2,599,371	565,687
Park Nonreverting Operating	5,794	435,428	436,153	5,069
Plat Book	54,138	20,639	6,299	68,478
Rainy Day	205,609	-	-	205,609
Reassessment - 2015	99,125	265,114	237,558	126,681
Recorder's Records Perpetuation	220,752	140,088	86,305	274,535
Sex and Violent Offender Administration	52	3,789	3,592	249
Supplemental Public Defender Services	1,290	6,183	7,408	65
Surplus Tax	105,209	123,028	80,036	148,201
Surveyor's Corner Perpetuation	108,038	41,696	23,795	125,939
Tax Sale Redemption	3,554	163,705	161,093	6,166
Tax Sale Surplus	431,280	727,879	507,269	651,890
Local Health Department Trust Account	8,214	27,865	28,640	7,439
Vehicle Inspection	4	972	817	159
GAL/CASA	100,596	117,985	70,127	148,454
County Elected Officials Training	24,877	8,194	4,459	28,612
County Offender Transportation Fund	5,598	500	-	6,098
Statewide 911	198,069	573,034	534,669	236,434
Property Tax Assessment Appeals	4,373	38,535	-	42,908
Adult Probation Administrative	167,246	157,506	56,136	268,616
Juvenile Probation Administrative	13,462	4,638	-	18,100
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	3,679	17,582	16,929	4,332
Drain Maintenance	1,756,792	1,244,666	654,868	2,346,590
Drug Task Force	23,918	80,962	90,036	14,844
Collection Agency Fees	204	-	-	204
Donations	55,595	36,227	29,240	62,582
TIF Capital Projects	-	2,130,808	2,130,808	-
Debt Service	113,708	1,549,207	1,369,000	293,915
Self-Insurance	26,497	5,134,189	4,929,494	231,192
Payroll Clearing	659	4,732,458	4,721,958	11,159
Payroll Withholding - Other	5,835	243,811	231,319	18,327
Settlement	-	31,141,232	31,141,232	-
Wheel Tax / Surtax Combined	907,177	1,715,910	1,642,200	980,887
Wheel Tax	39	403,199	403,158	80

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Sur Tax	-	1,841,975	1,841,975	-
CVET Agency	-	207,971	207,971	-
Financial Institution Tax	-	347,845	347,845	-
Homestead Credit Rebate	665	-	-	665
State Fines and Forfeitures	4,889	33,908	33,837	4,960
Infraction Judgements	6,763	88,824	89,810	5,777
Overweight Vehicle Fines	60	1,863	1,030	893
Special Death Benefit	985	6,235	6,890	330
Sales Disclosure - State Share	635	6,555	6,585	605
Coroners Training & Con't Education	772	4,444	4,806	410
Mortgage Recording Fees - State Share	335	3,788	3,805	318
Child Restraint Violation Fines	50	768	818	-
Education Plate Fees Agency	-	413	413	-
Innkeepers Tax Collections	1,754	51,690	40,480	12,964
93.563 Prosecutor PCA	17,309	7,682	4,301	20,690
93.563 Title IV-D Incentive	40,121	22,125	19,868	42,378
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	4,748	-	-	4,748
93.563 Prosecutor IV-D Incentive-Post Oct '99	105,201	33,664	33,203	105,662
93.563 Clerk IV-D Incentive-Post Oct '99	85,368	22,124	9,177	98,315
Health Dept Donations	10	-	-	10
EMA Donations	11,226	3,926	4,779	10,373
Ivy Tech Donations	-	781,640	781,640	-
BBR Wind Farm Escrow	-	104,729	23,248	81,481
Stellar Regional Rural Dev Grant	-	20,000	20,000	-
IN State Opioid Response Grant	-	60,000	-	60,000
Community Corr IPEP Grant	-	705	705	-
Sheriff IPEP Safety Grant	-	2,625	2,625	-
Walmart Grant	-	700	700	-
Preventive Health Services Grant	-	2,841	-	2,841
Sheriff's Inmate Trust	13,122	1,210,682	1,211,103	12,701
Treasurer	1,611,846	1,554,850	1,611,846	1,554,850
Redevelopment Capital Projects	1,743,146	2,062,631	1,754,755	2,051,022
Jail Commissary	20,991	343,538	331,096	33,433
Clerk's Trust	720,005	3,288,282	3,329,674	678,613
Clerk Child Support	15,999	685,473	696,050	5,422
Redevelopment Debt Service	547,835	814,453	629,542	732,746
Henry County Redevelopment Commission	79,787	30,797	23,498	87,086
Henry County Convention Visitor & Tourism Commiss	21,794	50,500	67,535	4,759
2019 GO BOND	-	2,000,371	-	2,000,371
EXTRADITION 082	4,000	-	-	4,000
AUDITOR INELIGIBLE DEDUCTION	10,013	-	4,854	5,159
JUVENILE PROGRAMS-PROBAT 103	5,379	-	-	5,379
HENRY COUNTY YOUTH LEAGUE	2,000	-	-	2,000
COMM. CORRECTION INCOME PROJ.	387,656	299,681	303,844	383,493
PRE-TRIAL DIVERSION 018	96,453	67,463	35,807	128,109
CC II SUPPLEMENTAL PD	21,744	12,429	5,729	28,444
JURY PAY FUND 148	15,123	9,867	10,846	14,144
CO LAW ENF. CONT EDUC. #2 111	-	3,109	2,146	963
CC II/SUPPLEMENTAL PD	10,353	12,748	20,882	2,219
D.A.R.E. ACCOUNT 132	3,402	19,612	17,814	5,200
PARK COMMEMORATIVE FUND 029	500	951	-	1,451
HEALTH DEPT ENFORCEMENT FUND	7,821	7,137	4,050	10,908
PLANNING ENFORCEMENT FUND	11,899	8,145	3,028	17,016
GO BONDS 2016 FUND	1,195,197	-	1,039,792	155,405
COUNTY DEBT PAYMENT	44,435	668,748	689,537	23,646
TREASURER TECHNOLOGY FUND	5,763	2,100	309	7,554
CO POLICE PENSION TRUST 032	4,000	-	-	4,000
FIRST MERCHANTS-FOOD&BEV	2,304,649	704,792	863,646	2,145,795
COMMUNITY CORRECTION GRANT	60,415	445,869	494,193	12,091

HENRY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
PACE FORFEITURE FUND	-	109	-	109
SHERIFF'S CRITICAL CARE	157,936	1,420,205	1,493,942	84,199
HAZ-MAT FUND	663	-	-	663
DUI IMPACT FUND	42,200	8,619	5,429	45,390
NATIONAL ROAD HERITAGE TRAIL	523	-	-	523
COURT ALCOLHOL & DRUG PROGRAM	28,800	65,443	40,820	53,423
GOLF COURSE NON-REVERTING	451,770	3,947	92,012	363,705
ALTER. DISPUTE RESOLUTION-SUP	7,572	4,190	8,700	3,062
DRUG FORCE FORFEITURE 133	209	501	-	710
E-911 CITY REIMBURSEMENT FUND	156,743	228,439	262,419	122,763
WILBUR WRIGHT TRAILS	104	16,910	-	17,014
AAIRPORT/LEASED GROUND	24,577	1,750	13,797	12,530
SURVEYOR DRAINAGE FEE FUND	14,486	17,851	3,750	28,587
HENRY CO WIND FARM EXPENSE	385	-	-	385
PACE STATE FORFEITURE	33,328	21,739	34,639	20,428
DRUG TESTING/PROBATION	12,929	6,434	3,767	15,596
HERITAGE BARN FUND	50	-	-	50
STATE ADTF FORFEITURE FUND	16,685	827	11,363	6,149
HOMELAND SECURITY/CBP	17,461	33,217	17,040	33,638
PROSECUTOR FORFEITURE FUND	2,127	7,634	-	9,761
VETERAN'S TREATMENT CT CO USER	13,148	18,512	15,934	15,726
FEDERAL FORFEITURE FUND	123,790	59	79,871	43,978
AERIAL PHOTOGRAPHY	766	609	1,375	-
EXPO CENTER PROJECT	280	198	81	397
LIT-PROPERTY TAX RELIEF (CEDIT)	61,407	2,232,706	2,246,616	47,497
PROB. INTERSTATE FEE FUND	63	500	500	63
HOMESTEAD INELIGIBLE-STATE	3	-	-	3
RIVERBOAT GAMBLING-REV SHARE	-	293,009	293,009	-
LOIT DISTRIBUTION FUND	-	1,098	1,098	-
LIT (COIT) DISTRIBUTIONS	-	8,911,760	8,911,760	-
LIT-PUBLIC SAFETY	-	2,227,940	2,227,940	-
BIO-TERRORISM GRANT FUND	5,067	9,801	13,847	1,021
H1N1 VACCINE GRANT-HEALTH	657	-	599	58
AIRPORT PROJECTS FUND	11,993	885,787	877,362	20,418
EPA BROWNFIELDS GRANT	-	113,200	113,200	-
BLOUNTSVILLE/STONEYCREEK GRANT	-	22,410	22,410	-
EMA/HEMP GRANT \$6500	(1,495)	1,495	8,092	(8,092)
HEALTH DEPT GRANT FUND	15	-	15	-
NACCHO HEALTH GRANT	485	-	-	485
SEMA FUND	13,433	-	-	13,433
FAMILY COURT PROJECT FUND	2,553	-	-	2,553
PARK COMM FOUNDATION GRANT	395	-	-	395
JDAI GRANT FUND	3,052	30,647	24,265	9,434
CC/PROB REINVESTMENT GRANT	26,545	174	20,208	6,511
Veteran's Court	11,578	21,728	26,375	6,931
Probation Reinvestment Grant	24,728	75,742	76,214	24,256
JDAI 2018-2019	5,818	13,430	19,226	22
Community Crossing Match Grant	49,031	999,750	1,048,781	-
Henry Co Jail Treatment (CC)	1,325	3,187	4,512	-
JDAI/BONUS GRANT	21,025	18	21,027	16
PROBLEM SOLVING/DRUG CT GRANT	6,254	2,860	917	8,197
ASPIN STATE GRANT	-	3,000	-	3,000
Totals	\$ 19,070,197	\$ 109,887,199	\$ 106,453,061	\$ 22,504,335

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.

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

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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.

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

HENRY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contained one fund with a deficit in cash. This is a result of the fund being set up for a reimbursement grant. The reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Holding Corporation

The County has entered into a capital lease with the Henry County Government Center Building Corporation (the lessor). The lessor was organized as a for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$1,369,000.

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,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General	Accident Report	Campaign Finance Enforcement - County	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 561,322	\$ 88	\$ 1,500	\$ 2,185	\$ 119,892	\$ 111,520
Receipts:						
Taxes	11,922,132	-	-	-	-	-
Licenses and permits	267,863	-	-	-	-	-
Intergovernmental receipts	212,029	-	-	-	-	-
Charges for services	388,825	4,767	-	-	17,687	49,502
Fines and forfeits	233,890	-	-	-	-	2,828
Other receipts	1,353,197	-	-	-	-	-
Total receipts	<u>14,377,936</u>	<u>4,767</u>	<u>-</u>	<u>-</u>	<u>17,687</u>	<u>52,330</u>
Disbursements:						
Personal services	8,315,508	-	-	-	-	-
Supplies	296,521	-	-	-	-	-
Other services and charges	4,978,064	-	-	-	-	-
Capital outlay	237,164	-	-	-	-	-
Other disbursements	189,565	4,082	-	-	-	9,848
Total disbursements	<u>14,016,822</u>	<u>4,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,848</u>
Excess (deficiency) of receipts over (under) disbursements	<u>361,114</u>	<u>685</u>	<u>-</u>	<u>-</u>	<u>17,687</u>	<u>42,482</u>
Cash and investments - ending	<u>\$ 922,436</u>	<u>\$ 773</u>	<u>\$ 1,500</u>	<u>\$ 2,185</u>	<u>\$ 137,579</u>	<u>\$ 154,002</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 52	\$ 171,043	\$ 11,462	\$ 365,461	\$ 218,328	\$ 100,426
Receipts:						
Taxes	-	-	-	332,011	485,238	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	30,450	-	708	1,035	-
Charges for services	-	-	6,521	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	414,029	110,046	89,305
Total receipts	-	30,450	6,521	746,748	596,319	89,305
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	182	-	-	-
Other services and charges	-	-	6,000	40,683	482,302	104,841
Capital outlay	-	-	-	367,586	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	6,182	408,269	482,302	104,841
Excess (deficiency) of receipts over (under) disbursements	-	30,450	339	338,479	114,017	(15,536)
Cash and investments - ending	\$ 52	\$ 201,493	\$ 11,801	\$ 703,940	\$ 332,345	\$ 84,890

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training	Food and Beverage Tax	General Drain Improvement	Health
Cash and investments - beginning	\$ 2,508	\$ 18,484	\$ 1,300	\$ 4,976	\$ 56,388	\$ 79,236
Receipts:						
Taxes	-	-	-	-	-	299,582
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,952	-	-	-	34,697
Charges for services	-	-	9,256	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	492	-	17,646	640,161	117,749	118,569
Total receipts	492	4,952	26,902	640,161	117,749	452,848
Disbursements:						
Personal services	-	-	-	-	-	458,707
Supplies	-	86	-	-	-	-
Other services and charges	-	3,726	-	-	-	8,797
Capital outlay	-	-	-	-	-	2,035
Other disbursements	627	-	4,235	645,137	137,975	-
Total disbursements	627	3,812	4,235	645,137	137,975	469,539
Excess (deficiency) of receipts over (under) disbursements	(135)	1,140	22,667	(4,976)	(20,226)	(16,691)
Cash and investments - ending	\$ 2,373	\$ 19,624	\$ 23,967	\$ -	\$ 36,162	\$ 62,545

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Motor Vehicle Highway Restricted	Medical Care for Inmates
Cash and investments - beginning	\$ 21,347	\$ 6,041	\$ 397,066	\$ 291,593	\$ -	\$ 1,743
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	-	1,162,433	1,857,909	-
Charges for services	8,194	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,894	729,593	3,257	-	6,513
Total receipts	8,194	45,033	729,593	1,165,690	1,857,909	6,513
Disbursements:						
Personal services	-	-	-	342,500	-	-
Supplies	-	20,379	-	80,426	1,505,924	-
Other services and charges	-	9,411	131,506	728,371	-	-
Capital outlay	-	-	306,571	135,000	-	-
Other disbursements	81	-	-	-	-	4,396
Total disbursements	81	29,790	438,077	1,286,297	1,505,924	4,396
Excess (deficiency) of receipts over (under) disbursements	8,113	15,243	291,516	(120,607)	351,985	2,117
Cash and investments - ending	\$ 29,460	\$ 21,284	\$ 688,582	\$ 170,986	\$ 351,985	\$ 3,860

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Park Nonreverting Operating</u>	<u>Plat Book</u>	<u>Rainy Day</u>	<u>Reassessment - 2015</u>
Cash and investments - beginning	\$ 163	\$ 1,247,037	\$ 5,794	\$ 54,138	\$ 205,609	\$ 99,125
Receipts:						
Taxes	-	-	415,101	-	-	260,307
Licenses and permits	-	5,975	-	-	-	-
Intergovernmental receipts	33,347	1,857,909	1,052	-	-	2,438
Charges for services	-	3,653	19,155	20,639	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,484	120	-	-	2,369
Total receipts	33,347	1,918,021	435,428	20,639	-	265,114
Disbursements:						
Personal services	-	1,788,187	240,872	-	-	15,947
Supplies	-	627,519	29,859	-	-	5,828
Other services and charges	9,857	183,665	163,051	-	-	182,420
Capital outlay	-	-	2,371	-	-	33,363
Other disbursements	-	-	-	6,299	-	-
Total disbursements	9,857	2,599,371	436,153	6,299	-	237,558
Excess (deficiency) of receipts over (under) disbursements	23,490	(681,350)	(725)	14,340	-	27,556
Cash and investments - ending	\$ 23,653	\$ 565,687	\$ 5,069	\$ 68,478	\$ 205,609	\$ 126,681

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 220,752	\$ 52	\$ 1,290	\$ 105,209	\$ 108,038	\$ 3,554
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	140,088	-	295	-	-	-
Fines and forfeits	-	3,789	-	-	40,535	-
Other receipts	-	-	5,888	123,028	1,161	163,705
Total receipts	140,088	3,789	6,183	123,028	41,696	163,705
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	86,305	3,592	7,408	80,036	23,795	161,093
Total disbursements	86,305	3,592	7,408	80,036	23,795	161,093
Excess (deficiency) of receipts over (under) disbursements	53,783	197	(1,225)	42,992	17,901	2,612
Cash and investments - ending	\$ 274,535	\$ 249	\$ 65	\$ 148,201	\$ 125,939	\$ 6,166

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 431,280	\$ 8,214	\$ 4	\$ 100,596	\$ 24,877	\$ 5,598
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	25,867	-	84,079	-	-
Charges for services	-	-	972	700	8,194	500
Fines and forfeits	-	-	-	-	-	-
Other receipts	727,879	1,998	-	33,206	-	-
Total receipts	727,879	27,865	972	117,985	8,194	500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	507,269	28,640	817	70,127	4,459	-
Total disbursements	507,269	28,640	817	70,127	4,459	-
Excess (deficiency) of receipts over (under) disbursements	220,610	(775)	155	47,858	3,735	500
Cash and investments - ending	\$ 651,890	\$ 7,439	\$ 159	\$ 148,454	\$ 28,612	\$ 6,098

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Statewide 911	Property Tax Assessment Appeals	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee
Cash and investments - beginning	\$ 198,069	\$ 4,373	\$ 167,246	\$ 13,462	\$ 30,971	\$ 3,679
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	431,684	-	157,506	4,638	-	17,571
Fines and forfeits	-	-	-	-	-	-
Other receipts	141,350	38,535	-	-	-	11
Total receipts	573,034	38,535	157,506	4,638	-	17,582
Disbursements:						
Personal services	467,121	-	56,136	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	67,548	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,929
Total disbursements	534,669	-	56,136	-	-	16,929
Excess (deficiency) of receipts over (under) disbursements	38,365	38,535	101,370	4,638	-	653
Cash and investments - ending	\$ 236,434	\$ 42,908	\$ 268,616	\$ 18,100	\$ 30,971	\$ 4,332

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drain Maintenance	Drug Task Force	Collection Agency Fees	Donations	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 1,756,792	\$ 23,918	\$ 204	\$ 55,595	\$ -	\$ 113,708
Receipts:						
Taxes	-	-	-	-	-	1,412,324
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,277	-	-	-	136,883
Charges for services	-	3,084	-	19,436	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,244,666	76,601	-	16,791	2,130,808	-
Total receipts	1,244,666	80,962	-	36,227	2,130,808	1,549,207
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	90,036	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	654,868	-	-	29,240	2,130,808	1,369,000
Total disbursements	654,868	90,036	-	29,240	2,130,808	1,369,000
Excess (deficiency) of receipts over (under) disbursements	589,798	(9,074)	-	6,987	-	180,207
Cash and investments - ending	\$ 2,346,590	\$ 14,844	\$ 204	\$ 62,582	\$ -	\$ 293,915

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Self-Insurance	Payroll Clearing	Payroll Withholding - Other	Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ 26,497	\$ 659	\$ 5,835	\$ -	\$ 907,177	\$ 39
Receipts:						
Taxes	-	-	-	30,886,386	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,715,910	403,199
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,134,189	4,732,458	243,811	254,846	-	-
Total receipts	5,134,189	4,732,458	243,811	31,141,232	1,715,910	403,199
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	12,182,142	-	-
Capital outlay	-	-	-	9,588,752	1,642,200	-
Other disbursements	4,929,494	4,721,958	231,319	9,370,338	-	403,158
Total disbursements	4,929,494	4,721,958	231,319	31,141,232	1,642,200	403,158
Excess (deficiency) of receipts over (under) disbursements	204,695	10,500	12,492	-	73,710	41
Cash and investments - ending	\$ 231,192	\$ 11,159	\$ 18,327	\$ -	\$ 980,887	\$ 80

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sur Tax	CVET Agency	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 665	\$ 4,889	\$ 6,763
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,841,975	207,971	347,845	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	33,908	88,824
Total receipts	1,841,975	207,971	347,845	-	33,908	88,824
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,841,975	207,971	347,845	-	33,837	89,810
Total disbursements	1,841,975	207,971	347,845	-	33,837	89,810
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	71	(986)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 665	\$ 4,960	\$ 5,777

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violation Fines
Cash and investments - beginning	\$ 60	\$ 985	\$ 635	\$ 772	\$ 335	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	6,235	6,555	-	3,788	-
Fines and forfeits	-	-	-	-	-	768
Other receipts	1,863	-	-	4,444	-	-
Total receipts	1,863	6,235	6,555	4,444	3,788	768
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,030	6,890	6,585	4,806	3,805	818
Total disbursements	1,030	6,890	6,585	4,806	3,805	818
Excess (deficiency) of receipts over (under) disbursements	833	(655)	(30)	(362)	(17)	(50)
Cash and investments - ending	\$ 893	\$ 330	\$ 605	\$ 410	\$ 318	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fees Agency	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 1,754	\$ 17,309	\$ 40,121	\$ 4,748	\$ 105,201
Receipts:						
Taxes	-	7,714	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,845	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	413	43,976	2,837	22,125	-	33,664
Total receipts	413	51,690	7,682	22,125	-	33,664
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	40,480	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	413	-	4,301	19,868	-	33,203
Total disbursements	413	40,480	4,301	19,868	-	33,203
Excess (deficiency) of receipts over (under) disbursements	-	11,210	3,381	2,257	-	461
Cash and investments - ending	\$ -	\$ 12,964	\$ 20,690	\$ 42,378	\$ 4,748	\$ 105,662

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93,563 Clerk IV-D Incentive-Post Oct '99	Health Dept Donations	EMA Donations	Ivy Tech Donations	BBR Wind Farm Escrow	Stellar Regional Rural Dev Grant
Cash and investments - beginning	\$ 85,368	\$ 10	\$ 11,226	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,124	-	3,926	781,640	104,729	-
Total receipts	22,124	-	3,926	781,640	104,729	20,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	21,735	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,177	-	4,779	781,640	1,513	20,000
Total disbursements	9,177	-	4,779	781,640	23,248	20,000
Excess (deficiency) of receipts over (under) disbursements	12,947	-	(853)	-	81,481	-
Cash and investments - ending	\$ 98,315	\$ 10	\$ 10,373	\$ -	\$ 81,481	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	IN State Opioid Response Grant	Community Corr IPEP Grant	Sheriff IPEP Safety Grant	Walmart Grant	Preventive Health Services Grant	Sherriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,122
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,000	705	2,625	-	-	-
Charges for services	-	-	-	-	-	1,210,682
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	700	2,841	-
Total receipts	<u>60,000</u>	<u>705</u>	<u>2,625</u>	<u>700</u>	<u>2,841</u>	<u>1,210,682</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	705	2,625	700	-	1,211,103
Total disbursements	<u>-</u>	<u>705</u>	<u>2,625</u>	<u>700</u>	<u>-</u>	<u>1,211,103</u>
Excess (deficiency) of receipts over (under) disbursements	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,841</u>	<u>(421)</u>
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,841</u>	<u>\$ 12,701</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Treasurer	Redevelopment Capital Projects	Jail Commissary	Clerk's Trust	Clerk Child Support	Redevelopment Debt Service
Cash and investments - beginning	\$ 1,611,846	\$ 1,743,146	\$ 20,991	\$ 720,005	\$ 15,999	\$ 547,835
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,554,850	-	343,538	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,062,631	-	3,288,282	685,473	814,453
Total receipts	1,554,850	2,062,631	343,538	3,288,282	685,473	814,453
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,611,846	1,754,755	331,096	3,329,674	696,050	629,542
Total disbursements	1,611,846	1,754,755	331,096	3,329,674	696,050	629,542
Excess (deficiency) of receipts over (under) disbursements	(56,996)	307,876	12,442	(41,392)	(10,577)	184,911
Cash and investments - ending	\$ 1,554,850	\$ 2,051,022	\$ 33,433	\$ 678,613	\$ 5,422	\$ 732,746

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Henry County Redevelopment Commission	Henry County Convention Visitor & Tourism Commiss	2019 GO BOND	EXTRADITION 082	AUDITOR INELIGIBLE DEDUCTION	JUVENILE PROGRAMS-PROBAT 103
Cash and investments - beginning	\$ 79,787	\$ 21,794	\$ -	\$ 4,000	\$ 10,013	\$ 5,379
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,797	50,500	2,000,371	-	-	-
Total receipts	30,797	50,500	2,000,371	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,498	67,535	-	-	4,854	-
Total disbursements	23,498	67,535	-	-	4,854	-
Excess (deficiency) of receipts over (under) disbursements	7,299	(17,035)	2,000,371	-	(4,854)	-
Cash and investments - ending	\$ 87,086	\$ 4,759	\$ 2,000,371	\$ 4,000	\$ 5,159	\$ 5,379

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HENRY COUNTY YOUTH LEAGUE	COMM. CORRECTION INCOME PROJ.	PRE-TRIAL DIVERSION 018	CC II SUPPLEMENTAL PD	JURY PAY FUND 148	CO LAW ENF. CONT EDUC . #2 111
Cash and investments - beginning	\$ 2,000	\$ 387,656	\$ 96,453	\$ 21,744	\$ 15,123	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	12,429	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	290,926	67,463	-	-	-
Fines and forfeits	-	-	-	-	9,450	-
Other receipts	-	8,755	-	-	417	3,109
Total receipts	-	299,681	67,463	12,429	9,867	3,109
Disbursements:						
Personal services	-	232,670	-	-	-	-
Supplies	-	12,647	30,872	-	-	-
Other services and charges	-	58,527	4,935	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	5,729	10,846	2,146
Total disbursements	-	303,844	35,807	5,729	10,846	2,146
Excess (deficiency) of receipts over (under) disbursements	-	(4,163)	31,656	6,700	(979)	963
Cash and investments - ending	\$ 2,000	\$ 383,493	\$ 128,109	\$ 28,444	\$ 14,144	\$ 963

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CC II/SUPPLEMENTAL PD	D.A.R.E. ACCOUNT 132	PARK COMMEMORATIVE FUND 029	HEALTH DEPT ENFORCEMENT FUND	PLANNING ENFORCEMENT FUND	GO BONDS 2016 FUND
Cash and investments - beginning	\$ 10,353	\$ 3,402	\$ 500	\$ 7,821	\$ 11,899	\$ 1,195,197
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,748	19,612	951	7,137	8,145	-
Total receipts	12,748	19,612	951	7,137	8,145	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,984	-	-	-	500
Capital outlay	-	-	-	-	-	1,039,292
Other disbursements	20,882	11,830	-	4,050	3,028	-
Total disbursements	20,882	17,814	-	4,050	3,028	1,039,792
Excess (deficiency) of receipts over (under) disbursements	(8,134)	1,798	951	3,087	5,117	(1,039,792)
Cash and investments - ending	\$ 2,219	\$ 5,200	\$ 1,451	\$ 10,908	\$ 17,016	\$ 155,405

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	COUNTY DEBT PAYMENT	TREASURER TECHNOLOGY FUND	CO POLICE PENSION TRUST 032	FIRST MERCHANTS-FOOD&BEV	COMMUNITY CORRECTION GRANT	PACE FORFEITURE FUND
Cash and investments - beginning	\$ 44,435	\$ 5,763	\$ 4,000	\$ 2,304,649	\$ 60,415	\$ -
Receipts:						
Taxes	607,854	-	-	658,851	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,894	-	-	-	445,869	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,100	-	45,941	-	109
Total receipts	<u>668,748</u>	<u>2,100</u>	<u>-</u>	<u>704,792</u>	<u>445,869</u>	<u>109</u>
Disbursements:						
Personal services	-	-	-	-	292,134	-
Supplies	-	-	-	-	25,853	-
Other services and charges	-	-	-	15,480	176,206	-
Capital outlay	-	-	-	499,088	-	-
Other disbursements	689,537	309	-	349,078	-	-
Total disbursements	<u>689,537</u>	<u>309</u>	<u>-</u>	<u>863,646</u>	<u>494,193</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(20,789)</u>	<u>1,791</u>	<u>-</u>	<u>(158,854)</u>	<u>(48,324)</u>	<u>109</u>
Cash and investments - ending	<u>\$ 23,646</u>	<u>\$ 7,554</u>	<u>\$ 4,000</u>	<u>\$ 2,145,795</u>	<u>\$ 12,091</u>	<u>\$ 109</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SHERIFF'S CRITICAL CARE	HAZ-MAT FUND	DUI IMPACT FUND	NATIONAL ROAD HERITAGE TRAIL	COURT ALCOLHOL & DRUG PROGRAM	GOLF COURSE NON-REVERTING
Cash and investments - beginning	\$ 157,936	\$ 663	\$ 42,200	\$ 523	\$ 28,800	\$ 451,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	93	-	-	-	-	-
Fines and forfeits	-	-	-	-	65,443	-
Other receipts	1,420,112	-	8,619	-	-	3,947
Total receipts	1,420,205	-	8,619	-	65,443	3,947
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,465
Capital outlay	-	-	-	-	-	-
Other disbursements	1,493,942	-	5,429	-	40,820	89,547
Total disbursements	1,493,942	-	5,429	-	40,820	92,012
Excess (deficiency) of receipts over (under) disbursements	(73,737)	-	3,190	-	24,623	(88,065)
Cash and investments - ending	\$ 84,199	\$ 663	\$ 45,390	\$ 523	\$ 53,423	\$ 363,705

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	ALTER. DISPUTE RESOLUTION-SUP	DRUG FORCE FORFEITURE 133	E-911 CITY REIMBURSEMENT FUND	WILBUR WRIGHT TRAILS	AAIRPORT/LEASED GROUND	SURVEYOR DRAINAGE FEE FUND
Cash and investments - beginning	\$ 7,572	\$ 209	\$ 156,743	\$ 104	\$ 24,577	\$ 14,486
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	17,851
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,190	501	228,439	16,910	1,750	-
Total receipts	4,190	501	228,439	16,910	1,750	17,851
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	210,198	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,700	-	52,221	-	13,797	3,750
Total disbursements	8,700	-	262,419	-	13,797	3,750
Excess (deficiency) of receipts over (under) disbursements	(4,510)	501	(33,980)	16,910	(12,047)	14,101
Cash and investments - ending	\$ 3,062	\$ 710	\$ 122,763	\$ 17,014	\$ 12,530	\$ 28,587

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HENRY CO WIND FARM EXPENSE	PACE STATE FORFEITURE	DRUG TESTING/PROBATION	HERITAGE BARN FUND	STATE ADTF FORFEITURE FUND	HOMELAND SECURITY/CBP
Cash and investments - beginning	\$ 385	\$ 33,328	\$ 12,929	\$ 50	\$ 16,685	\$ 17,461
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	827	-
Charges for services	-	-	6,434	-	-	33,205
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21,739	-	-	-	12
Total receipts	-	21,739	6,434	-	827	33,217
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	34,639	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,767	-	11,363	17,040
Total disbursements	-	34,639	3,767	-	11,363	17,040
Excess (deficiency) of receipts over (under) disbursements	-	(12,900)	2,667	-	(10,536)	16,177
Cash and investments - ending	\$ 385	\$ 20,428	\$ 15,596	\$ 50	\$ 6,149	\$ 33,638

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PROSECUTOR FORFEITURE FUND	VETERAN'S TREATMENT CT CO USER	FEDERAL FORFEITURE FUND	AERIAL PHOTOGRAPHY	EXPO CENTER PROJECT	LIT-PROPERTY TAX RELIEF (CREDIT)
Cash and investments - beginning	\$ 2,127	\$ 13,148	\$ 123,790	\$ 766	\$ 280	\$ 61,407
Receipts:						
Taxes	-	-	-	-	-	2,232,706
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,393	3,250	-	-	-	-
Other receipts	241	15,262	59	609	198	-
Total receipts	7,634	18,512	59	609	198	2,232,706
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,934	79,871	1,375	81	2,246,616
Total disbursements	-	15,934	79,871	1,375	81	2,246,616
Excess (deficiency) of receipts over (under) disbursements	7,634	2,578	(79,812)	(766)	117	(13,910)
Cash and investments - ending	\$ 9,761	\$ 15,726	\$ 43,978	\$ -	\$ 397	\$ 47,497

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PROB. INTERSTATE FEE FUND	HOMESTEAD INELIGIBLE-STATE	RIVERBOAT GAMBLING-REV SHARE	LOIT DISTRIBUTION FUND	LIT (COIT) DISTRIBUTIONS	LIT-PUBLIC SAFETY
Cash and investments - beginning	\$ 63	\$ 3	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	8,911,760	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	293,009	-	-	2,227,940
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500	-	-	1,098	-	-
Total receipts	500	-	293,009	1,098	8,911,760	2,227,940
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	500	-	293,009	1,098	8,911,760	2,227,940
Total disbursements	500	-	293,009	1,098	8,911,760	2,227,940
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 63	\$ 3	\$ -	\$ -	\$ -	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BIO-TERRORISM GRANT FUND	H1N1 VACCINE GRANT-HEALTH	AIRPORT PROJECTS FUND	EPA BROWNFIELDS GRANT	BLOUNTSVILLE/STONEYCREEK GRANT
Cash and investments - beginning	\$ 5,067	\$ 657	\$ 11,993	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,801	-	-	113,200	22,410
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	885,787	-	-
Total receipts	<u>9,801</u>	<u>-</u>	<u>885,787</u>	<u>113,200</u>	<u>22,410</u>
Disbursements:					
Personal services	-	-	-	113,200	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	22,410
Other disbursements	13,847	599	877,362	-	-
Total disbursements	<u>13,847</u>	<u>599</u>	<u>877,362</u>	<u>113,200</u>	<u>22,410</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,046)</u>	<u>(599)</u>	<u>8,425</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,021</u>	<u>\$ 58</u>	<u>\$ 20,418</u>	<u>\$ -</u>	<u>\$ -</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	EMA/HEMP GRANT \$6500	HEALTH DEPT GRANT FUND	NACCHO HEALTH GRANT	SEMA FUND	FAMILY COURT PROJECT FUND	PARK COMM FOUNDATION GRANT
Cash and investments - beginning	\$ (1,495)	\$ 15	\$ 485	\$ 13,433	\$ 2,553	\$ 395
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,495	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,092	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15	-	-	-	-
Total disbursements	<u>8,092</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,597)</u>	<u>(15)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (8,092)</u>	<u>\$ -</u>	<u>\$ 485</u>	<u>\$ 13,433</u>	<u>\$ 2,553</u>	<u>\$ 395</u>

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	JDAI GRANT FUND	CC/PROB REINVESTMENT GRANT	Veteran's Court	Probation Reinvestment Grant	JDAI 2018-2019	Community Crossing Match Grant
Cash and investments - beginning	\$ 3,052	\$ 26,545	\$ 11,578	\$ 24,728	\$ 5,818	\$ 49,031
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,647	-	21,421	75,494	13,430	999,750
Charges for services	-	-	307	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	174	-	248	-	-
Total receipts	30,647	174	21,728	75,742	13,430	999,750
Disbursements:						
Personal services	544	20,208	-	48,373	-	-
Supplies	-	-	-	6,946	-	-
Other services and charges	-	-	-	20,895	-	-
Capital outlay	-	-	-	-	-	1,048,781
Other disbursements	23,721	-	26,375	-	19,226	-
Total disbursements	24,265	20,208	26,375	76,214	19,226	1,048,781
Excess (deficiency) of receipts over (under) disbursements	6,382	(20,034)	(4,647)	(472)	(5,796)	(49,031)
Cash and investments - ending	\$ 9,434	\$ 6,511	\$ 6,931	\$ 24,256	\$ 22	\$ -

HENRY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Henry Co Jail Treatment (CC)	JDAI/BONUS GRANT	PROBLEM SOLVING/DRUG CT GRANT	ASPIN STATE GRANT	Totals
Cash and investments - beginning	\$ 1,325	\$ 21,025	\$ 6,254	\$ -	\$ 19,070,197
Receipts:					
Taxes	-	-	-	-	58,431,966
Licenses and permits	-	-	-	-	286,267
Intergovernmental receipts	3,187	18	2,860	3,000	14,405,686
Charges for services	-	-	-	-	4,859,639
Fines and forfeits	-	-	-	-	367,346
Other receipts	-	-	-	-	31,536,295
Total receipts	3,187	18	2,860	3,000	109,887,199
Disbursements:					
Personal services	-	-	-	-	12,392,107
Supplies	-	-	-	-	2,677,681
Other services and charges	-	6,427	-	-	19,944,344
Capital outlay	-	-	-	-	14,924,613
Other disbursements	4,512	14,600	917	-	56,514,316
Total disbursements	4,512	21,027	917	-	106,453,061
Excess (deficiency) of receipts over (under) disbursements	(1,325)	(21,009)	1,943	3,000	3,434,138
Cash and investments - ending	\$ -	\$ 16	\$ 8,197	\$ 3,000	\$ 22,504,335

HENRY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>312,946</u>	\$ <u>-</u>

HENRY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
2018 Ambulance Lease 5329-001	To purchase 2018 Ford #450 ambulance.	\$ 15,000	10-09-18	03-01-23
2018 Car Surveyor Lease	To purchase car for surveyor.	6,308	03-01-19	03-01-23
Ad Valorem Property Tax First Mortgage Refunding and Improvement Bonds Series 2011	Improvements to County Government Center building.	1,367,000	07-10-11	01-10-24
E911 Equipment Lease	To purchase E911 equipment.	130,740	01-08-14	01-08-24
Motorola Interlocal Lease	Purchase E911 Radio Equipment (50% paid by the County and 50% paid by the City)	<u>62,610</u>	12-01-18	11-01-28
Total governmental activities		<u>1,581,658</u>		
Total of annual lease payments		<u>\$ 1,581,658</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	GENERAL OBLIGATION BONDS OF 2019		\$ 2,000,000	\$ 625,261
General obligation bonds	GENERAL OBLIGATION BONDS-2016		-	-
Revenue bonds	ECONOMIC DEVELOPEMENT REVENUE BOND SERIES 2014/BOARSHEAD		12,055,000	280,000
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012		1,215,000	285,883
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015 REDEVELOPMENT DISTRICT TAX INCREMENT		1,595,000	54,488
Revenue bonds	REVENUE BONDS OF 2011		1,905,000	213,263
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE INCREMENT REVENUE BONDS OF 2011		860,000	100,850
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING BONDS OF 2015		1,095,000	72,819
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2015		475,000	113,455
Notes and loans payable	2013 AMBULANCE LOAN		28,178	28,491
Notes and loans payable	2019 DRAIN RECONSTRUCTION LOAN		88,480	19,572
Notes and loans payable	HIGHWAY RECYLER 2016		113,443	58,412
Notes and loans payable	SURVEYOR LOAN		<u>14,489</u>	<u>14,764</u>
Total governmental activities			<u>21,444,590</u>	<u>1,867,258</u>
Totals			<u>\$ 21,444,590</u>	<u>\$ 1,867,258</u>

HENRY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,204,710
Infrastructure	29,328,856
Buildings	25,141,464
Improvements other than buildings	2,126,773
Machinery, equipment, and vehicles	<u>11,729,393</u>
Total governmental activities	<u>69,531,196</u>
Total capital assets	<u>\$ 69,531,196</u>

OTHER REPORTS

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