

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
09/10/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra G. Walker	01-01-20 to 12-31-21
County Treasurer	Bill Upchurch	01-01-20 to 12-31-21
Clerk of the Circuit Court	Jennifer Grubbs	01-01-20 to 12-31-21
County Sheriff	Ric A. McCorkle	01-01-20 to 12-31-21
County Recorder	Linda C. Winchester	01-01-20 to 12-31-21
President of the Board of County Commissioners	Kim Cronk Ed Tarantino	01-01-20 to 09-07-20 09-08-20 to 12-31-21
President of the County Council	Susan Huhn	01-01-20 to 12-31-21



## 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, 2020, 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 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, 2020.

***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, 2020, 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 August 18, 2021, 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

August 18, 2021

## 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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
General	\$ 922,436	\$ 15,827,239	\$ 14,547,860	\$ 2,201,815
Accident Report	773	4,745	4,227	1,291
Campaign Finance Enforcement - County	1,500	-	1,500	-
Child Advocacy	2,185	50	-	2,235
City and Town Court Costs	137,579	13,719	-	151,298
Clerk's Records Perpetuation	154,002	38,742	67,620	125,124
Community Corrections	52	492,225	456,509	35,768
Community Transition Program	201,493	20,075	9,100	212,468
Sales Disclosure - County Share	11,801	7,105	2,144	16,762
Cumulative Bridge	703,940	378,724	184,677	897,987
Cumulative Capital Development	332,345	291,876	534,015	90,206
Drug Free Community	84,890	73,202	89,862	68,230
Electronic Map Generation	2,373	32	853	1,552
Emergency Planning/Right to Know	19,624	5,448	517	24,555
Firearms Training	23,967	20,776	18,818	25,925
Food and Beverage Tax	-	603,963	603,963	-
General Drain Improvement	36,162	126,705	87,037	75,830
Health	62,545	558,272	485,873	134,944
Identification Security Protection	29,460	8,203	12,820	24,843
Local Health Maintenance	21,284	42,278	23,558	40,004
Local Road and Street	688,582	730,835	365,355	1,054,062
LOIT Public Safety - County Share	170,986	1,276,540	1,207,532	239,994
Motor Vehicle Highway Restricted	351,985	1,824,399	1,704,871	471,513
Medical Care for Inmates	3,860	8,938	4,919	7,879
Misdemeanant	23,653	33,346	39,346	17,653
Motor Vehicle Highway	565,687	1,822,951	2,028,138	360,500
Park Nonreverting Operating	5,069	511,392	449,385	67,076
Plat Book	68,478	26,450	8,148	86,780
Rainy Day	205,609	-	-	205,609
Reassessment - 2015	126,681	267,499	249,174	145,006
Recorder's Records Perpetuation	274,535	149,573	107,264	316,844
Sex and Violent Offender Administration	249	3,605	3,289	565
Supplemental Public Defender Services	65	8,018	4,124	3,959
Surplus Tax	148,201	139,758	102,751	185,208
Surveyor's Corner Perpetuation	125,939	41,729	17,735	149,933
Tax Sale Redemption	6,166	265,683	228,932	42,917
Tax Sale Surplus	651,890	1,460,556	1,136,954	975,492
Local Health Department Trust Account	7,439	26,855	28,978	5,316
Vehicle Inspection	159	804	-	963
GAL/CASA	148,454	75,200	86,232	137,422
County Elected Officials Training	28,612	8,203	1,922	34,893
County Offender Transportation Fund	6,098	462	-	6,560
Statewide 911	236,434	671,886	546,391	361,929
Property Tax Assessment Appeals	42,908	18,164	30,620	30,452
Adult Probation Administrative	268,616	138,043	62,457	344,202
Juvenile Probation Administrative	18,100	4,225	-	22,325
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	4,332	12,557	13,603	3,286
Drain Maintenance	2,346,590	952,680	1,081,396	2,217,874
Drug Task Force	14,844	78,001	69,324	23,521
Collection Agency Fees	204	-	-	204
Donations	62,582	21,940	26,048	58,474
TIF Capital Projects	-	2,534,786	2,534,786	-
Debt Service	293,915	1,775,527	1,367,000	702,442
Self-Insurance	231,192	4,330,980	4,007,914	554,258
Payroll Clearing	11,159	4,662,320	4,659,911	13,568
Payroll Withholding - Other	18,327	255,375	254,125	19,577
Settlement	-	31,801,436	31,801,436	-
Wheel Tax / Surtax Combined	980,887	1,734,918	792,834	1,922,971
Wheel Tax	80	281,773	281,718	135
Sur Tax	-	1,985,803	1,985,803	-
CVET Agency	-	197,784	197,784	-
Financial Institution Tax	-	377,705	377,705	-
Homestead Credit Rebate	665	-	-	665
State Fines and Forfeitures	4,960	24,833	24,677	5,116
Infraction Judgements	5,777	55,741	58,056	3,462
Overweight Vehicle Fines	893	2,718	2,997	614
Special Death Benefit	330	5,175	5,320	185
Sales Disclosure - State Share	605	7,105	6,805	905
Coroners Training & Con't Education	410	5,885	5,080	1,215
Mortgage Recording Fees - State Share	318	4,598	4,503	413
Child Restraint Violation Fines	-	325	325	-
Education Plate Fees Agency	-	431	431	-
Innkeepers Tax Collections	12,964	52,728	44,072	21,620
93.563 Prosecutor PCA	20,690	12,528	4,716	28,502
93.563 Title IV-D Incentive	42,378	22,310	19,577	45,111

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	4,748	-	50	4,698
93.563 Prosecutor IV-D Incentive-Post Oct '99	105,662	33,568	37,486	101,744
93.563 Clerk IV-D Incentive-Post Oct '99	98,315	22,310	13,169	107,456
Health Dept Donations	10	1,350	655	705
EMA Donations	10,373	25,332	5,762	29,943
BBR Wind Farm Escrow	81,481	390	81,871	-
IN State Opioid Response Grant	60,000	-	-	60,000
Preventive Health Services Grant	2,841	-	2,841	-
Sheriff's Inmate Trust	12,701	1,082,030	1,087,748	6,983
Treasurer	1,554,850	1,868,341	1,554,850	1,868,341
Redevelopment Capital Projects	2,051,022	-	2,051,022	-
Jail Commissary	33,433	270,435	257,524	46,344
Clerk's Trust	678,613	2,823,117	2,859,845	641,885
Redevelopment Debt Service	732,746	-	732,746	-
Henry County Redevelopment Commission	87,086	-	87,086	-
Henry County Convention Visitor & Tourism Commiss	4,759	31,448	32,112	4,095
Clerk's Child Support	5,422	530,425	530,164	5,683
2019 GO BOND	2,000,371	-	823,775	1,176,596
EMA NIXLE GRANT	-	9,777	9,777	-
CARES PROVIDER RELIEF	-	41,660	41,660	-
COVID IFA CARES GRANT	-	1,566,545	1,566,545	-
EPIDEMIOLOGY AND LAB FOR INFECTIOUS DISEASE	-	50,000	50,000	-
CARES ACT CORONAVIRUS RELIEF	-	50,000	50,000	-
IMMUNIZATIONS & VACCINES FOR CHILDREN	-	10,782	12,072	(1,290)
HEALTH DEPT CUMULATIVE IMMUNIZATION	-	4,544	-	4,544
LIT CORR/REHAB FACILITIES	-	1,852,059	678,678	1,173,381
AUCTIONS	-	27,850	27,750	100
TIF INDUSTRIAL PARK P & I	-	402,163	402,163	-
TIF INDUSTRIAL PARK ALLOCATION	-	1,309,514	1,285,510	24,004
TIF IND PARK 2011 BOND DEBT	-	223,691	223,691	-
TIF IND PARK 2015 BOND DEBT	-	118,242	118,242	-
TIF IND PARK 2015 BOND CAPITAL	-	27,069	27,069	-
TIF IND PARK 2015 BOND REFUND	-	14	14	-
TIF SP ECON DEV ALLOCATION	-	490,127	46,000	444,127
TIF SP ECON DEV 2011 BOND CAP	-	388,059	388,059	-
TIF SP ECON DEV 2011 BOND DEBT	-	112,964	112,964	-
TIF SPICELAND ECON DEV P & I	-	83,349	83,349	-
TIF I-70/3 ECON DEV	-	546,424	1,000	545,424
TIF I-70/NW QUADRANT ALLOCATION	-	60,738	7,745	52,993
TIF I-70/SR109 ALLOCATION	-	565,390	1,000	564,390
TIF CR 400 S COUNSTRUCTION	-	219,708	181,334	38,374
TIF CR 400 S ALLOCATION	-	285,027	280,000	5,027
RDC OPERATING ACCT	-	120,603	23,825	96,778
Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM	-	4,000	1,375	2,625
HENRY CO REDEV 2020A REFUNDING CAPITAL	-	405,000	398,699	6,301
HENRY CO REDEV 2020 A & B P & I	-	173,355	-	173,355
HENRY CO REDEV TAX 2020 B REF CAPITAL	-	854,190	848,146	6,044
HENRY CO TAXABLE 2020 C REF CAPITAL	-	1,219,340	1,214,940	4,400
HENRY CO REDEV TAX 2020 C DEBT	-	66,373	-	66,373
HENRY CO REDEV TAX 2020 C P & I	-	63,944	-	63,944
HENRY CO REV TX EXEMPT 2020 REF CAPITAL	-	1,973,691	1,968,866	4,825
HENRY CO REV TX EXEMPT 2020 DEBT	-	94,963	-	94,963
HENRY CO REDEV TX EX 2020 P & I	-	173,908	-	173,908
HENRY CO REDEV TAX 2020A (SHELL BLDG)	-	2,900,003	271,023	2,628,980
HENRY CO REDEV TAX 2020A DEBT	-	166,773	-	166,773
HENRY CO REDEV TAX 2020A P & I	-	109,851	-	109,851
HENRY CO REDEV TAX 2020B (LAND)	-	1,775,002	164,461	1,610,541
HENRY CO REDEV TAX 2020B DEBT	-	88,356	-	88,356
HENRY CO REDEV TAX 2020B P & I	-	94,916	-	94,916
BOND #2 DEBT PAYMENT	-	732,156	625,632	106,524
CC DRUG COURT GRANT	-	31,850	15,686	16,164
CC DRUG COURT PI	-	38,072	612	37,460
EXTRADITION 082	4,000	-	-	4,000
AUDITOR INELIGIBLE DEDUCTION	5,159	-	910	4,249
JUVENILE PROGRAMS-PROBAT 103	5,379	-	-	5,379
HENRY COUNTY YOUTH LEAGUE	2,000	-	-	2,000
COMM. CORRECTION INCOME PROJ.	383,493	282,278	304,858	360,913
PRE-TRIAL DIVERSION 018	128,109	49,613	36,144	141,578
CC II SUPPLEMENTAL PD	28,444	19,193	2,319	45,318
JURY PAY FUND 148	14,144	6,846	3,346	17,644
CO LAW ENF. CONT EDUC. #2 111	963	2,542	2,463	1,042
CC IISUPPLEMENTAL PD	2,219	15,440	15,281	2,378
D.A.R.E. ACCOUNT 132	5,200	18,560	6,700	17,060
PARK COMMEMORATIVE FUND 029	1,451	692	-	2,143
HEALTH DEPT ENFORCEMENT FUND	10,908	2,475	415	12,968
PLANNING ENFORCEMENT FUND	17,016	10,000	465	26,551
GO BONDS 2016 FUND	155,405	3,292	146,777	11,920

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
COUNTY DEBT PAYMENT	23,646	220,832	-	244,478
TREASURER TECHNOLOGY FUND	7,554	2,400	309	9,645
CO POLICE PENSION TRUST 032	4,000	-	-	4,000
FIRST MERCHANTS-FOOD&BEV	2,145,795	613,210	815,170	1,943,835
COMMUNITY CORRECTION GRANT	12,091	52	12,143	-
PACE FORFEITURE FUND	109	-	-	109
SHERIFF'S CRITICAL CARE	84,199	1,086,911	1,028,808	142,302
HAZ-MAT FUND	663	-	-	663
DUI IMPACT FUND	45,390	5,215	2,138	48,467
NATIONAL ROAD HERITAGE TRAIL	523	-	-	523
COURT ALCOLHOL & DRUG PROGRAM	53,423	50,759	34,529	69,653
GOLF COURSE NON-REVERTING	363,705	1,570	249,339	115,936
ALTER. DISPUTE RESOLUTION-SUP	3,062	4,230	1,660	5,632
DRUG FORCE FORFEITURE 133	710	-	-	710
E-911 CITY REIMBURSEMENT FUND	122,763	258,781	263,124	118,420
WILBUR WRIGHT TRAILS	17,014	-	-	17,014
AAIRPORT/LEASED GROUND	12,530	1,750	3,473	10,807
SURVEYOR DRAINAGE FEE FUND	28,587	3,925	2,119	30,393
HENRY CO WIND FARM EXPENSE	385	-	-	385
PACE STATE FORFEITURE	20,428	2,707	14,414	8,721
DRUG TESTING/PROBATION	15,596	9,571	1,059	24,108
HERITAGE BARN FUND	50	-	-	50
STATE ADTF FORFEITURE FUND	6,149	-	6,149	-
HOMELAND SECURITY/CBP	33,638	-	16,500	17,138
PROSECUTOR FORFEITURE FUND	9,761	2,047	-	11,808
VETERAN'S TREATMENT CT CO USER	15,726	4,135	1,120	18,741
FEDERAL FORFEITURE FUND	43,978	14	18,602	25,390
EXPO CENTER PROJECT	397	-	-	397
LIT-PROPERTY TAX RELIEF (CEDIT)	47,497	2,401,723	2,313,385	135,835
PROB. INTERSTATE FEE FUND	63	375	438	-
HOMESTEAD INELIGIBLE-STATE	3	-	-	3
RIVERBOAT GAMBLING-REV SHARE	-	293,009	293,009	-
LIT (COIT) DISTRIBUTIONS	-	9,606,890	9,606,890	-
LIT-PUBLIC SAFETY	-	2,401,723	2,401,723	-
BIO-TERRORISM GRANT FUND	1,021	40,068	37,529	3,560
H1N1 VACCINE GRANT-HEALTH	58	-	-	58
AIRPORT PROJECTS FUND	20,418	540,843	560,274	987
EPA BROWNFIELDS GRANT	-	11,953	11,953	-
EMA/HEMP GRANT \$6500	(8,092)	8,092	6,265	(6,265)
NACCHO HEALTH GRANT	485	-	-	485
SEMA FUND	13,433	-	-	13,433
FAMILY COURT PROJECT FUND	2,553	-	-	2,553
PARK COMM FUNDATION GRANT	395	-	-	395
JDAI GRANT FUND	9,434	24,283	31,245	2,472
CC/PROB REINVESTMENT GRANT	6,511	89,403	76,253	19,661
Veteran's Court	6,931	13,273	19,913	291
Probation Reinvestment Grant	24,256	415	24,671	-
JDAI 2018-2019	22	41,479	9,381	32,120
Community Crossing Match Grant	-	862,095	-	862,095
Henry Co Jail Treatment (CC)	-	4,500	1,500	3,000
JDAI/BONUS GRANT	16	-	-	16
PROBLEM SOLVING/DRUG CT GRANT	8,197	2,500	1,999	8,698
ASPIN STATE GRANT	3,000	-	-	3,000
Totals	<u>\$ 22,504,335</u>	<u>\$ 124,468,907</u>	<u>\$ 114,846,771</u>	<u>\$ 32,126,471</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.

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2020.

**Note 8. Holding Corporations**

The County has entered into a capital lease with the Henry County Government Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$1,367,000.

The County has entered into a capital lease with the Henry County Jail and Rehabilitation Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments did not begin until January 2021 and no payments were made in 2020.

**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 these 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, 2020

	General	Accident Report	Campaign Finance Enforcement - County	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 922,436	\$ 773	\$ 1,500	\$ 2,185	\$ 137,579	\$ 154,002	\$ 52	\$ 201,493
Receipts:								
Taxes	12,275,371	-	-	-	-	-	492,225	20,075
Licenses and permits	229,840	-	-	-	-	-	-	-
Intergovernmental receipts	210,704	-	-	-	-	-	-	-
Charges for services	315,033	4,745	-	-	13,719	36,895	-	-
Fines and forfeits	350,887	-	-	50	-	1,842	-	-
Other receipts	2,445,404	-	-	-	-	5	-	-
Total receipts	15,827,239	4,745	-	50	13,719	38,742	492,225	20,075
Disbursements:								
Personal services	8,101,057	-	-	-	-	-	305,113	-
Supplies	363,931	-	-	-	-	-	7,890	-
Other services and charges	4,961,617	-	-	-	-	-	143,506	-
Debt service - principal and interest	50,203	-	-	-	-	-	-	-
Capital outlay	522,360	-	-	-	-	-	-	-
Other disbursements	548,692	4,227	1,500	-	-	67,620	-	9,100
Total disbursements	14,547,860	4,227	1,500	-	-	67,620	456,509	9,100
Excess (deficiency) of receipts over disbursements	1,279,379	518	(1,500)	50	13,719	(28,878)	35,716	10,975
Cash and investments - ending	\$ 2,201,815	\$ 1,291	\$ -	\$ 2,235	\$ 151,298	\$ 125,124	\$ 35,768	\$ 212,468

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ 11,801	\$ 703,940	\$ 332,345	\$ 84,890	\$ 2,373	\$ 19,624	\$ 23,967
Receipts:							
Taxes	-	323,639	252,929	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,004	4,388	-	-	5,448	-
Charges for services	7,105	-	-	73,202	-	-	20,776
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	52,081	34,559	-	32	-	-
Total receipts	<u>7,105</u>	<u>378,724</u>	<u>291,876</u>	<u>73,202</u>	<u>32</u>	<u>5,448</u>	<u>20,776</u>
Disbursements:							
Personal services	-	16,925	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,144	-	534,015	89,862	-	517	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	167,752	-	-	-	-	-
Other disbursements	-	-	-	-	853	-	18,818
Total disbursements	<u>2,144</u>	<u>184,677</u>	<u>534,015</u>	<u>89,862</u>	<u>853</u>	<u>517</u>	<u>18,818</u>
Excess (deficiency) of receipts over disbursements	<u>4,961</u>	<u>194,047</u>	<u>(242,139)</u>	<u>(16,660)</u>	<u>(821)</u>	<u>4,931</u>	<u>1,958</u>
Cash and investments - ending	\$ <u>16,762</u>	\$ <u>897,987</u>	\$ <u>90,206</u>	\$ <u>68,230</u>	\$ <u>1,552</u>	\$ <u>24,555</u>	\$ <u>25,925</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Food and Beverage Tax	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ -	\$ 36,162	\$ 62,545	\$ 29,460	\$ 21,284	\$ 688,582	\$ 170,986
Receipts:							
Taxes	-	-	366,009	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,069	-	33,139	-	1,275,543
Charges for services	-	-	136,774	8,203	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	603,963	126,705	13,420	-	9,139	730,835	997
Total receipts	603,963	126,705	558,272	8,203	42,278	730,835	1,276,540
Disbursements:							
Personal services	-	-	474,741	-	-	-	433,823
Supplies	-	-	-	-	13,885	-	81,699
Other services and charges	-	-	9,132	-	9,673	132,339	692,010
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,000	-	-	233,016	-
Other disbursements	603,963	87,037	-	12,820	-	-	-
Total disbursements	603,963	87,037	485,873	12,820	23,558	365,355	1,207,532
Excess (deficiency) of receipts over disbursements	-	39,668	72,399	(4,617)	18,720	365,480	69,008
Cash and investments - ending	\$ -	\$ 75,830	\$ 134,944	\$ 24,843	\$ 40,004	\$ 1,054,062	\$ 239,994

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Motor Vehicle Highway Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 351,985	\$ 3,860	\$ 23,653	\$ 565,687	\$ 5,069	\$ 68,478	\$ 205,609
Receipts:							
Taxes	-	-	33,346	-	487,698	-	-
Licenses and permits	-	-	-	4,950	-	-	-
Intergovernmental receipts	1,773,414	-	-	1,773,414	4,295	-	-
Charges for services	-	-	-	2,956	18,020	26,450	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50,985	8,938	-	41,631	1,379	-	-
Total receipts	1,824,399	8,938	33,346	1,822,951	511,392	26,450	-
Disbursements:							
Personal services	-	-	-	1,671,350	248,024	-	-
Supplies	1,704,871	-	-	152,818	26,211	-	-
Other services and charges	-	-	39,346	203,970	171,898	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,252	-	-
Other disbursements	-	4,919	-	-	-	8,148	-
Total disbursements	1,704,871	4,919	39,346	2,028,138	449,385	8,148	-
Excess (deficiency) of receipts over disbursements	119,528	4,019	(6,000)	(205,187)	62,007	18,302	-
Cash and investments - ending	\$ 471,513	\$ 7,879	\$ 17,653	\$ 360,500	\$ 67,076	\$ 86,780	\$ 205,609

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Reassessment - 2015	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	\$ 126,681	\$ 274,535	\$ 249	\$ 65	\$ 148,201	\$ 125,939	\$ 6,166
Receipts:							
Taxes	262,696	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,438	-	-	-	-	-	-
Charges for services	-	149,573	-	115	-	-	-
Fines and forfeits	-	-	3,605	-	-	40,670	-
Other receipts	2,365	-	-	7,903	139,758	1,059	265,683
Total receipts	<u>267,499</u>	<u>149,573</u>	<u>3,605</u>	<u>8,018</u>	<u>139,758</u>	<u>41,729</u>	<u>265,683</u>
Disbursements:							
Personal services	15,700	-	-	-	-	-	-
Supplies	5,387	-	-	-	-	-	-
Other services and charges	181,374	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	46,713	-	-	-	-	-	-
Other disbursements	-	107,264	3,289	4,124	102,751	17,735	228,932
Total disbursements	<u>249,174</u>	<u>107,264</u>	<u>3,289</u>	<u>4,124</u>	<u>102,751</u>	<u>17,735</u>	<u>228,932</u>
Excess (deficiency) of receipts over disbursements	<u>18,325</u>	<u>42,309</u>	<u>316</u>	<u>3,894</u>	<u>37,007</u>	<u>23,994</u>	<u>36,751</u>
Cash and investments - ending	\$ 145,006	\$ 316,844	\$ 565	\$ 3,959	\$ 185,208	\$ 149,933	\$ 42,917

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 651,890	\$ 7,439	\$ 159	\$ 148,454	\$ 28,612	\$ 6,098	\$ 236,434
Receipts:							
Taxes	-	-	-	36,746	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,867	-	-	-	-	-
Charges for services	-	-	749	2,650	8,203	462	639,231
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,460,556	988	55	35,804	-	-	32,655
Total receipts	1,460,556	26,855	804	75,200	8,203	462	671,886
Disbursements:							
Personal services	-	-	-	-	-	-	484,539
Supplies	-	-	-	-	-	-	31,865
Other services and charges	-	-	-	-	-	-	29,987
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,136,954	28,978	-	86,232	1,922	-	-
Total disbursements	1,136,954	28,978	-	86,232	1,922	-	546,391
Excess (deficiency) of receipts over disbursements	323,602	(2,123)	804	(11,032)	6,281	462	125,495
Cash and investments - ending	\$ 975,492	\$ 5,316	\$ 963	\$ 137,422	\$ 34,893	\$ 6,560	\$ 361,929

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Property Tax Assessment Appeals	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Drug Task Force
Cash and investments - beginning	\$ 42,908	\$ 268,616	\$ 18,100	\$ 30,971	\$ 4,332	\$ 2,346,590	\$ 14,844
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	12,557	-	-
Fines and forfeits	-	138,043	4,225	-	-	-	-
Other receipts	18,164	-	-	-	-	952,680	78,001
Total receipts	18,164	138,043	4,225	-	12,557	952,680	78,001
Disbursements:							
Personal services	-	62,157	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	69,324
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,620	300	-	-	13,603	1,081,396	-
Total disbursements	30,620	62,457	-	-	13,603	1,081,396	69,324
Excess (deficiency) of receipts over disbursements	(12,456)	75,586	4,225	-	(1,046)	(128,716)	8,677
Cash and investments - ending	\$ 30,452	\$ 344,202	\$ 22,325	\$ 30,971	\$ 3,286	\$ 2,217,874	\$ 23,521

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Collection Agency Fees	Donations	TIF Capital Projects	Debt Service	Self-Insurance	Payroll Clearing	Payroll Withholding - Other
Cash and investments - beginning	\$ 204	\$ 62,582	\$ -	\$ 293,915	\$ 231,192	\$ 11,159	\$ 18,327
Receipts:							
Taxes	-	-	-	1,761,719	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,808	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	21,940	2,534,786	-	4,330,980	4,662,320	255,375
Total receipts	-	21,940	2,534,786	1,775,527	4,330,980	4,662,320	255,375
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,007,914	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	26,048	2,534,786	1,367,000	-	4,659,911	254,125
Total disbursements	-	26,048	2,534,786	1,367,000	4,007,914	4,659,911	254,125
Excess (deficiency) of receipts over disbursements	-	(4,108)	-	408,527	323,066	2,409	1,250
Cash and investments - ending	\$ 204	\$ 58,474	\$ -	\$ 702,442	\$ 554,258	\$ 13,568	\$ 19,577

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 980,887	\$ 80	\$ -	\$ -	\$ -	\$ 665
Receipts:							
Taxes	31,801,436	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,733,021	281,773	1,985,803	197,784	377,705	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,897	-	-	-	-	-
Total receipts	<u>31,801,436</u>	<u>1,734,918</u>	<u>281,773</u>	<u>1,985,803</u>	<u>197,784</u>	<u>377,705</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	792,834	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	31,801,436	-	281,718	1,985,803	197,784	377,705	-
Total disbursements	<u>31,801,436</u>	<u>792,834</u>	<u>281,718</u>	<u>1,985,803</u>	<u>197,784</u>	<u>377,705</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	942,084	55	-	-	-	-
Cash and investments - ending	\$ -	\$ 1,922,971	\$ 135	\$ -	\$ -	\$ -	\$ 665

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ 4,960	\$ 5,777	\$ 893	\$ 330	\$ 605	\$ 410	\$ 318
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	7,105	5,885	4,598
Fines and forfeits	24,833	55,741	2,718	5,175	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>24,833</u>	<u>55,741</u>	<u>2,718</u>	<u>5,175</u>	<u>7,105</u>	<u>5,885</u>	<u>4,598</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,677	58,056	2,997	5,320	6,805	5,080	4,503
Total disbursements	<u>24,677</u>	<u>58,056</u>	<u>2,997</u>	<u>5,320</u>	<u>6,805</u>	<u>5,080</u>	<u>4,503</u>
Excess (deficiency) of receipts over disbursements	<u>156</u>	<u>(2,315)</u>	<u>(279)</u>	<u>(145)</u>	<u>300</u>	<u>805</u>	<u>95</u>
Cash and investments - ending	\$ <u>5,116</u>	\$ <u>3,462</u>	\$ <u>614</u>	\$ <u>185</u>	\$ <u>905</u>	\$ <u>1,215</u>	\$ <u>413</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Child Restraint Violation Fines	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	\$ -	\$ -	\$ 12,964	\$ 20,690	\$ 42,378	\$ 4,748	\$ 105,662
Receipts:							
Taxes	-	-	52,728	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	33,568
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	325	-	-	12,528	-	-	-
Other receipts	-	431	-	-	22,310	-	-
Total receipts	325	431	52,728	12,528	22,310	-	33,568
Disbursements:							
Personal services	-	-	-	-	19,577	-	27,731
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	50	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	325	431	44,072	4,716	-	-	9,755
Total disbursements	325	431	44,072	4,716	19,577	50	37,486
Excess (deficiency) of receipts over disbursements	-	-	8,656	7,812	2,733	(50)	(3,918)
Cash and investments - ending	\$ -	\$ -	\$ 21,620	\$ 28,502	\$ 45,111	\$ 4,698	\$ 101,744

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Incentive-Post Oct '99	Health Dept Donations	EMA Donations	BBR Wind Farm Escrow	IN State Opioid Response Grant	Preventive Health Services Grant	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 98,315	\$ 10	\$ 10,373	\$ 81,481	\$ 60,000	\$ 2,841	\$ 12,701
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	22,310	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,082,030
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,350	25,332	390	-	-	-
Total receipts	22,310	1,350	25,332	390	-	-	1,082,030
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	11,250	-	-	563	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,919	655	5,762	81,308	-	2,841	1,087,748
Total disbursements	13,169	655	5,762	81,871	-	2,841	1,087,748
Excess (deficiency) of receipts over disbursements	9,141	695	19,570	(81,481)	-	(2,841)	(5,718)
Cash and investments - ending	\$ 107,456	\$ 705	\$ 29,943	\$ -	\$ 60,000	\$ -	\$ 6,983

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Treasurer	Redevelopment Capital Projects	Jail Commissary	Clerk's Trust	Redevelopment Debt Service	Henry County Redevelopment Commission	Henry County Convention Visitor & Tourism Commiss
Cash and investments - beginning	\$ 1,554,850	\$ 2,051,022	\$ 33,433	\$ 678,613	\$ 732,746	\$ 87,086	\$ 4,759
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,868,341	-	270,435	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,823,117	-	-	31,448
Total receipts	<u>1,868,341</u>	<u>-</u>	<u>270,435</u>	<u>2,823,117</u>	<u>-</u>	<u>-</u>	<u>31,448</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,554,850	2,051,022	257,524	2,859,845	732,746	87,086	32,112
Total disbursements	<u>1,554,850</u>	<u>2,051,022</u>	<u>257,524</u>	<u>2,859,845</u>	<u>732,746</u>	<u>87,086</u>	<u>32,112</u>
Excess (deficiency) of receipts over disbursements	<u>313,491</u>	<u>(2,051,022)</u>	<u>12,911</u>	<u>(36,728)</u>	<u>(732,746)</u>	<u>(87,086)</u>	<u>(664)</u>
Cash and investments - ending	<u>\$ 1,868,341</u>	<u>\$ -</u>	<u>\$ 46,344</u>	<u>\$ 641,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,095</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clerk's Child Support	2019 GO BOND	EMA NIXLE GRANT	CARES PROVIDER RELIEF	COVID IFA CARES GRANT	EPIDEMIOLOGY AND LAB FOR INFECTIOUS DISEASE	CARES ACT CORONAVIRUS RELIEF
Cash and investments - beginning	\$ 5,422	\$ 2,000,371	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	50,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,777	41,660	1,566,545	50,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	530,425	-	-	-	-	-	-
Total receipts	530,425	-	9,777	41,660	1,566,545	50,000	50,000
Disbursements:							
Personal services	-	-	-	41,660	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	77,389	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	746,015	-	-	-	-	-
Other disbursements	530,164	371	9,777	-	1,566,545	50,000	50,000
Total disbursements	530,164	823,775	9,777	41,660	1,566,545	50,000	50,000
Excess (deficiency) of receipts over disbursements	261	(823,775)	-	-	-	-	-
Cash and investments - ending	\$ 5,683	\$ 1,176,596	\$ -	\$ -	\$ -	\$ -	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IMMUNIZATIONS & VACCINES FOR CHILDREN	HEALTH DEPT CUMULATIVE IMMUNIZATION	LIT CORR/REHAB FACILITIES	AUCTIONS	TIF INDUSTRIAL PARK P & I	TIF INDUSTRIAL PARK ALLOCATION	TIF IND PARK 2011 BOND DEBT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	1,852,059	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,782	-	-	-	-	-	-
Charges for services	-	4,544	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	27,850	402,163	1,309,514	223,691
Total receipts	10,782	4,544	1,852,059	27,850	402,163	1,309,514	223,691
Disbursements:							
Personal services	12,072	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	678,678	27,750	402,163	1,285,510	223,691
Total disbursements	12,072	-	678,678	27,750	402,163	1,285,510	223,691
Excess (deficiency) of receipts over disbursements	(1,290)	4,544	1,173,381	100	-	24,004	-
Cash and investments - ending	\$ (1,290)	\$ 4,544	\$ 1,173,381	\$ 100	\$ -	\$ 24,004	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	TIF IND PARK 2015 BOND DEBT	TIF IND PARK 2015 BOND CAPITAL	TIF IND PARK 2015 BOND REFUND	TIF SP ECON DEV ALLOCATION	TIF SP ECON DEV 2011 BOND CAP	TIF SP ECON DEV 2011 BOND DEBT	TIF SPICELAND ECON DEV P & I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	118,242	27,069	14	490,127	388,059	112,964	83,349
Total receipts	118,242	27,069	14	490,127	388,059	112,964	83,349
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	118,242	27,069	14	46,000	388,059	112,964	83,349
Total disbursements	118,242	27,069	14	46,000	388,059	112,964	83,349
Excess (deficiency) of receipts over disbursements	-	-	-	444,127	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 444,127	\$ -	\$ -	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	TIF I-70/3 ECON DEV	TIF I-70/NW QUARDRANT ALLOCATION	TIF I-70/SR109 ALLOCATION	TIF CR 400 S COUNSTRUCTION	TIF CR 400 S ALLOCATION	RDC OPERATING ACCT	Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	33,517	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	546,424	60,738	565,390	219,708	285,027	87,086	4,000
Total receipts	546,424	60,738	565,390	219,708	285,027	120,603	4,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	20,835	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,000	7,745	1,000	181,334	280,000	2,990	1,375
Total disbursements	1,000	7,745	1,000	181,334	280,000	23,825	1,375
Excess (deficiency) of receipts over disbursements	545,424	52,993	564,390	38,374	5,027	96,778	2,625
Cash and investments - ending	\$ 545,424	\$ 52,993	\$ 564,390	\$ 38,374	\$ 5,027	\$ 96,778	\$ 2,625

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HENRY CO REDEV 2020A REFUNDING CAPITAL	HENRY CO REDEV 2020 A & B P & I	HENRY CO REDEV TAX 2020 B REF CAPITAL	HENRY CO TAXABLE 2020 C REF CAPITAL	HENRY CO REDEV TAX 2020 C DEBT	HENRY CO REDEV TAX 2020 C P & I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	405,000	173,355	854,190	1,219,340	66,373	63,944
Total receipts	405,000	173,355	854,190	1,219,340	66,373	63,944
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	398,699	-	848,146	1,214,940	-	-
Total disbursements	398,699	-	848,146	1,214,940	-	-
Excess (deficiency) of receipts over disbursements	6,301	173,355	6,044	4,400	66,373	63,944
Cash and investments - ending	\$ 6,301	\$ 173,355	\$ 6,044	\$ 4,400	\$ 66,373	\$ 63,944

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HENRY CO REV TX EXEMPT 2020 REF CAPITAL	HENRY CO REV TX EXEMPT 2020 DEBT	HENRY CO REDEV TX EX 2020 P & I	HENRY CO REDEV TAX 2020A (SHELL BLDG)	HENRY CO REDEV TAX 2020A DEBT	HENRY CO REDEV TAX 2020A P & I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,973,691	94,963	173,908	2,900,003	166,773	109,851
Total receipts	<u>1,973,691</u>	<u>94,963</u>	<u>173,908</u>	<u>2,900,003</u>	<u>166,773</u>	<u>109,851</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,968,866	-	-	271,023	-	-
Total disbursements	<u>1,968,866</u>	<u>-</u>	<u>-</u>	<u>271,023</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,825</u>	<u>94,963</u>	<u>173,908</u>	<u>2,628,980</u>	<u>166,773</u>	<u>109,851</u>
Cash and investments - ending	\$ <u>4,825</u>	\$ <u>94,963</u>	\$ <u>173,908</u>	\$ <u>2,628,980</u>	\$ <u>166,773</u>	\$ <u>109,851</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HENRY CO REDEV TAX 2020B (LAND)	HENRY CO REDEV TAX 2020B DEBT	HENRY CO REDEV TAX 2020B P & I	BOND #2 DEBT PAYMENT	CC DRUG COURT GRANT	CC DRUG COURT PI	EXTRADITION 082
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Receipts:							
Taxes	-	-	-	726,093	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,692	31,850	-	-
Charges for services	-	-	-	-	-	28,972	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,775,002	88,356	94,916	371	-	9,100	-
Total receipts	<u>1,775,002</u>	<u>88,356</u>	<u>94,916</u>	<u>732,156</u>	<u>31,850</u>	<u>38,072</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	9,035	-	-
Other services and charges	-	-	-	-	6,651	612	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	164,461	-	-	625,632	-	-	-
Total disbursements	<u>164,461</u>	<u>-</u>	<u>-</u>	<u>625,632</u>	<u>15,686</u>	<u>612</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,610,541</u>	<u>88,356</u>	<u>94,916</u>	<u>106,524</u>	<u>16,164</u>	<u>37,460</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,610,541</u>	\$ <u>88,356</u>	\$ <u>94,916</u>	\$ <u>106,524</u>	\$ <u>16,164</u>	\$ <u>37,460</u>	\$ <u>4,000</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	AUDITOR INELIGIBLE DEDUCTION	JUVENILE PROGRAMS-PROBAT 103	HENRY COUNTY YOUTH LEAGUE	COMM. CORRECTION INCOME PROJ.	PRE-TRIAL DIVERSION 018	CC II SUPPLEMENTAL PD	JURY PAY FUND 148
Cash and investments - beginning	\$ 5,159	\$ 5,379	\$ 2,000	\$ 383,493	\$ 128,109	\$ 28,444	\$ 14,144
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	63	-	-	-
Fines and forfeits	-	-	-	277,910	49,613	19,193	6,652
Other receipts	-	-	-	4,305	-	-	194
Total receipts	-	-	-	282,278	49,613	19,193	6,846
Disbursements:							
Personal services	-	-	-	201,730	-	-	-
Supplies	-	-	-	1,031	3,044	-	-
Other services and charges	-	-	-	17,690	24,583	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	83,242	8,517	-	-
Other disbursements	910	-	-	1,165	-	2,319	3,346
Total disbursements	910	-	-	304,858	36,144	2,319	3,346
Excess (deficiency) of receipts over disbursements	(910)	-	-	(22,580)	13,469	16,874	3,500
Cash and investments - ending	\$ 4,249	\$ 5,379	\$ 2,000	\$ 360,913	\$ 141,578	\$ 45,318	\$ 17,644

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CO LAW ENF. CONT EDUC. #2 111	CC II/SUPPLEMENTAL PD	D.A.R.E. ACCOUNT 132	PARK COMMEMORATIVE FUND 029	HEALTH DEPT ENFORCEMENT FUND	PLANNING ENFORCEMENT FUND	GO BONDS 2016 FUND
Cash and investments - beginning	\$ 963	\$ 2,219	\$ 5,200	\$ 1,451	\$ 10,908	\$ 17,016	\$ 155,405
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	15,440	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,475	10,000	-
Other receipts	2,542	-	18,560	692	-	-	3,292
Total receipts	2,542	15,440	18,560	692	2,475	10,000	3,292
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,741	-	-	-	500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	146,277
Other disbursements	2,463	15,281	4,959	-	415	465	-
Total disbursements	2,463	15,281	6,700	-	415	465	146,777
Excess (deficiency) of receipts over disbursements	79	159	11,860	692	2,060	9,535	(143,485)
Cash and investments - ending	\$ 1,042	\$ 2,378	\$ 17,060	\$ 2,143	\$ 12,968	\$ 26,551	\$ 11,920

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COUNTY DEBT PAYMENT	TREASURER TECHNOLOGY FUND	CO POLICE PENSION TRUST 032	FIRST MERCHANTS-FOOD&BEV	COMMUNITY CORRECTION GRANT	PACE FORFEITURE FUND	SHERIFF'S CRITICAL CARE
Cash and investments - beginning	\$ 23,646	\$ 7,554	\$ 4,000	\$ 2,145,795	\$ 12,091	\$ 109	\$ 84,199
Receipts:							
Taxes	219,665	-	-	601,186	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,400	-	-	-	-	1,084,900
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,167	-	-	12,024	52	-	2,011
Total receipts	<u>220,832</u>	<u>2,400</u>	<u>-</u>	<u>613,210</u>	<u>52</u>	<u>-</u>	<u>1,086,911</u>
Disbursements:							
Personal services	-	-	-	-	88	-	944,781
Supplies	-	-	-	-	8,506	-	-
Other services and charges	-	-	-	6,100	3,549	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	268,543	-	-	-
Other disbursements	-	309	-	540,527	-	-	84,027
Total disbursements	<u>-</u>	<u>309</u>	<u>-</u>	<u>815,170</u>	<u>12,143</u>	<u>-</u>	<u>1,028,808</u>
Excess (deficiency) of receipts over disbursements	<u>220,832</u>	<u>2,091</u>	<u>-</u>	<u>(201,960)</u>	<u>(12,091)</u>	<u>-</u>	<u>58,103</u>
Cash and investments - ending	\$ 244,478	\$ 9,645	\$ 4,000	\$ 1,943,835	\$ -	\$ 109	\$ 142,302

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HAZ-MAT FUND	DUI IMPACT FUND	NATIONAL ROAD HERITAGE TRAIL	COURT ALCOLHOL & DRUG PROGRAM	GOLF COURSE NON-REVERTING	ALTER. DISPUTE RESOLUTION-SUP	DRUG FORCE FORFEITURE 133
Cash and investments - beginning	\$ 663	\$ 45,390	\$ 523	\$ 53,423	\$ 363,705	\$ 3,062	\$ 710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,936	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	5,199	-	48,823	-	4,230	-
Other receipts	-	16	-	-	1,570	-	-
Total receipts	-	5,215	-	50,759	1,570	4,230	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	34,529	-	1,660	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,138	-	-	249,339	-	-
Total disbursements	-	2,138	-	34,529	249,339	1,660	-
Excess (deficiency) of receipts over disbursements	-	3,077	-	16,230	(247,769)	2,570	-
Cash and investments - ending	\$ 663	\$ 48,467	\$ 523	\$ 69,653	\$ 115,936	\$ 5,632	\$ 710

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	E-911 CITY REIMBURSEMENT FUND	WILBUR WRIGHT TRAILS	AAIRPORT/LEASED GROUND	SURVEYOR DRAINAGE FEE FUND	HENRY CO WIND FARM EXPENSE	PACE STATE FORFEITURE
Cash and investments - beginning	\$ 122,763	\$ 17,014	\$ 12,530	\$ 28,587	\$ 385	\$ 20,428
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,750	3,925	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	258,781	-	-	-	-	2,707
Total receipts	258,781	-	1,750	3,925	-	2,707
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,473	1,100	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	263,124	-	-	1,019	-	14,414
Total disbursements	263,124	-	3,473	2,119	-	14,414
Excess (deficiency) of receipts over disbursements	(4,343)	-	(1,723)	1,806	-	(11,707)
Cash and investments - ending	\$ 118,420	\$ 17,014	\$ 10,807	\$ 30,393	\$ 385	\$ 8,721

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DRUG TESTING/PROBATION	HERITAGE BARN FUND	STATE ADTF FORFEITURE FUND	HOMELAND SECURITY/CBP	PROSECUTOR FORFEITURE FUND	VETERAN'S TREATMENT CT CO USER	FEDERAL FORFEITURE FUND
Cash and investments - beginning	\$ 15,596	\$ 50	\$ 6,149	\$ 33,638	\$ 9,761	\$ 15,726	\$ 43,978
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,571	-	-	-	-	4,135	-
Other receipts	-	-	-	-	2,047	-	14
Total receipts	9,571	-	-	-	2,047	4,135	14
Disbursements:							
Personal services	1,059	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	6,149	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,500	-	1,120	18,602
Total disbursements	1,059	-	6,149	16,500	-	1,120	18,602
Excess (deficiency) of receipts over disbursements	8,512	-	(6,149)	(16,500)	2,047	3,015	(18,588)
Cash and investments - ending	\$ 24,108	\$ 50	\$ -	\$ 17,138	\$ 11,808	\$ 18,741	\$ 25,390

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	EXPO CENTER PROJECT	LIT-PROPERTY TAX RELIEF (CREDIT)	PROB. INTERSTATE FEE FUND	HOMESTEAD INELIGIBLE-STATE	RIVERBOAT GAMBLING-REV SHARE	LIT (COIT) DISTRIBUTIONS	LIT-PUBLIC SAFETY
Cash and investments - beginning	\$ 397	\$ 47,497	\$ 63	\$ 3	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	2,401,723	-	-	-	9,606,890	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	293,009	-	2,401,723
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	375	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,401,723	375	-	293,009	9,606,890	2,401,723
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,313,385	438	-	293,009	9,606,890	2,401,723
Total disbursements	-	2,313,385	438	-	293,009	9,606,890	2,401,723
Excess (deficiency) of receipts over disbursements	-	88,338	(63)	-	-	-	-
Cash and investments - ending	\$ 397	\$ 135,835	\$ -	\$ 3	\$ -	\$ -	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	BIO-TERRORISM GRANT FUND	H1N1 VACCINE GRANT-HEALTH	AIRPORT PROJECTS FUND	EPA BROWNFIELDS GRANT	EMA/HEMP GRANT \$6500	NACCHO HEALTH GRANT	SEMA FUND
Cash and investments - beginning	\$ 1,021	\$ 58	\$ 20,418	\$ -	\$ (8,092)	\$ 485	\$ 13,433
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	40,068	-	514,805	11,953	8,092	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	26,038	-	-	-	-
Total receipts	40,068	-	540,843	11,953	8,092	-	-
Disbursements:							
Personal services	37,529	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	11,953	6,265	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	543,850	-	-	-	-
Other disbursements	-	-	16,424	-	-	-	-
Total disbursements	37,529	-	560,274	11,953	6,265	-	-
Excess (deficiency) of receipts over disbursements	2,539	-	(19,431)	-	1,827	-	-
Cash and investments - ending	\$ 3,560	\$ 58	\$ 987	\$ -	\$ (6,265)	\$ 485	\$ 13,433

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	FAMILY COURT PROJECT FUND	PARK COMM FOUNDATION GRANT	JDAI GRANT FUND	CC/PROB REINVESTMENT GRANT	Veteran's Court	Probation Reinvestment Grant	JDAI 2018-2019
Cash and investments - beginning	\$ 2,553	\$ 395	\$ 9,434	\$ 6,511	\$ 6,931	\$ 24,256	\$ 22
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,035	89,403	13,273	-	41,281
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	248	-	-	415	198
Total receipts	-	-	24,283	89,403	13,273	415	41,479
Disbursements:							
Personal services	-	-	1,412	40,691	14,932	1,621	-
Supplies	-	-	-	-	-	907	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	29,833	35,562	4,981	22,143	9,381
Total disbursements	-	-	31,245	76,253	19,913	24,671	9,381
Excess (deficiency) of receipts over disbursements	-	-	(6,962)	13,150	(6,640)	(24,256)	32,098
Cash and investments - ending	\$ 2,553	\$ 395	\$ 2,472	\$ 19,661	\$ 291	\$ -	\$ 32,120

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Community Crossing Match Grant	Henry Co Jail Treatment (CC)	JDAI/BONUS GRANT	PROBLEM SOLVING/DRUG CT GRANT	ASPIN STATE GRANT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 16	\$ 8,197	\$ 3,000	\$ 22,504,335
Receipts:						
Taxes	-	-	-	-	-	63,624,233
Licenses and permits	-	-	-	-	-	234,790
Intergovernmental receipts	862,095	4,500	-	2,500	-	15,824,474
Charges for services	-	-	-	-	-	5,891,323
Fines and forfeits	-	-	-	-	-	1,078,818
Other receipts	-	-	-	-	-	37,815,269
Total receipts	862,095	4,500	-	2,500	-	124,468,907
Disbursements:						
Personal services	-	-	-	-	-	13,158,312
Supplies	-	-	-	-	-	2,411,080
Other services and charges	-	1,500	-	-	-	12,309,604
Debt service - principal and interest	-	-	-	-	-	50,203
Capital outlay	-	-	-	-	-	2,771,537
Other disbursements	-	-	-	1,999	-	84,146,035
Total disbursements	-	1,500	-	1,999	-	114,846,771
Excess (deficiency) of receipts over disbursements	862,095	3,000	-	501	-	9,622,136
Cash and investments - ending	\$ 862,095	\$ 3,000	\$ 16	\$ 8,698	\$ 3,000	\$ 32,126,471

HENRY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,107</u>	<u>\$ -</u>

HENRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

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
Henry County Government Center Building Corporation	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
Henry County Jail and Rehabilitation Center Building Corporation	To Build New Jail	562,718	10/21/20	07/15/40
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>2,144,376</u>		
Total of annual lease payments		<u>\$ 2,144,376</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	\$ 641,300
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012	1,215,000	289,771
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REVENUE BONDS OF 2011	1,905,000	-
Revenue bonds	ECONOMIC DEVELOPEMENT REVENUE BOND SERIES 2014/BOARSHEAD	12,055,000	420,000
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE INCREMENT REVENUE BONDS OF 2011	860,000	-
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015	1,595,000	54,488
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2015	475,000	-
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020C	-	63,944
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING BONDS OF 2015	1,095,000	-
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS OF 2020	-	173,908
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES A	-	109,851
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020A	-	117,019
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES B	-	94,916
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020B	-	56,336
Notes and loans payable	HIGHWAY RECYCLER 2016	113,443	58,412
Notes and loans payable	SURVEYOR LOAN	14,489	-
Notes and loans payable	2013 AMBULANCE LOAN	28,178	-
Notes and loans payable	2019 DRAIN RECONSTRUCTION LOAN	<u>88,480</u>	<u>19,572</u>
Total governmental activities		<u>21,444,590</u>	<u>2,099,517</u>
Totals		<u>\$ 21,444,590</u>	<u>\$ 2,099,517</u>

HENRY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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/>.