

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HENRY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
09/14/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra Walker	01-01-21 to 12-31-22
County Treasurer	Bill Upchurch	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jennifer Grubbs	01-01-21 to 12-31-22
County Sheriff	Richard McCorkle	01-01-21 to 12-31-22
County Recorder	Linda Winchester	01-01-21 to 12-31-22
President of the Board of County Commissioners	Ed Tarantino Bobbi Plummer	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Susan Huhn Kenon Gray	01-01-21 to 12-31-21 01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

### **Report on the Audit of the Financial Statements**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Henry County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts as described in Note 1 require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

August 23, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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

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

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

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

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 2,201,815	\$ 14,935,157	\$ 14,316,864	\$ 2,820,108
Accident Report	1,291	4,974	4,780	1,485
City and Town Court Costs	151,298	14,992	-	166,290
Clerk's Records Perpetuation	125,124	43,626	7,704	161,046
Community Corrections	35,768	-	10,453	25,315
Community Transition Program	212,468	8,975	327	221,116
Sales Disclosure - County Share	16,762	11,515	825	27,452
Cumulative Bridge	897,987	412,160	552,162	757,985
Cumulative Capital Development	90,206	761,009	605,970	245,245
Drug Free Community	68,230	73,309	72,078	69,461
Electronic Map Generation	1,552	137	24	1,665
Emergency Planning/Right to Know	24,555	5,086	333	29,308
Firearms Training	25,925	13,690	12,427	27,188
Food and Beverage Tax	-	758,509	758,509	-
General Drain Improvement	75,830	11,173	77,889	9,114
Health	134,944	594,985	474,702	255,227
Identification Security Protection	24,843	9,588	2,202	32,229
Local Health Maintenance	40,004	33,814	28,212	45,606
Local Road and Street	1,054,062	824,781	1,075,951	802,892
LOIT Public Safety - County Share	239,994	1,393,501	1,459,485	174,010
Motor Vehicle Highway Restricted	471,513	1,958,500	1,593,434	836,579
Medical Care for Inmates	7,879	10,802	10,820	7,861
Misdemeanant	17,653	33,346	44,483	6,516
Motor Vehicle Highway	360,500	2,026,387	1,588,158	798,729
Park Nonreverting Operating	67,076	528,127	465,864	129,339
Plat Book	86,780	30,555	12,816	104,519
Rainy Day	205,609	-	-	205,609
Recorder's Records Perpetuation	316,844	168,883	52,409	433,318
Sex and Violent Offender Administration	565	4,115	4,201	479
Supplemental Public Defender Services	3,959	7,636	1,528	10,067
Surplus Tax	185,208	122,076	100,343	206,941
Surveyor's Corner Perpetuation	149,933	48,012	9,436	188,509
Tax Sale Redemption	42,917	148,140	152,330	38,727
Tax Sale Surplus	975,492	725,469	770,358	930,603
Local Health Department Trust Account	5,316	27,656	25,505	7,467
Vehicle Inspection	963	960	-	1,923
GAL/CASA	137,422	107,070	66,325	178,167
County Elected Officials Training	34,893	9,588	2,455	42,026
County Offender Transportation Fund	6,560	563	-	7,123
Statewide 911	361,929	591,211	612,532	340,608
REASSESSMENT	145,006	308,916	272,560	181,362
Property Tax Assessment Appeals	30,452	2,755	-	33,207
Adult Probation Administrative	344,202	137,884	68,673	413,413
Juvenile Probation Administrative	22,325	2,657	-	24,982
Supplemental Juvenile Probation Services	30,971	-	-	30,971
County User Fee	3,286	15,579	14,177	4,688
Drain Maintenance	2,217,874	920,177	906,913	2,231,138
Drug Task Force	23,521	74,980	72,187	26,314
Collection Agency Fees	204	-	-	204
Donations	58,474	26,477	27,321	57,630
TIF Capital Projects	-	2,554,567	2,554,567	-
Debt Service	702,443	1,400,489	1,363,000	739,932
Self-Insurance	554,258	3,939,310	3,910,559	583,009
Payroll Clearing	13,568	4,480,598	4,479,459	14,707
Payroll Withholding - Other	19,577	250,350	246,625	23,302
Settlement	-	32,546,134	32,546,134	-
Wheel Tax / Surtax Combined	1,922,971	1,807,400	1,798,914	1,931,457
Wheel Tax	136	270,696	270,461	371
Sur Tax	-	2,051,009	2,051,009	-
CVET Agency	-	202,401	202,401	-
Financial Institution Tax	-	466,602	466,602	-
State Fines and Forfeitures	5,116	32,569	31,349	6,336
Infraction Judgements	3,462	68,654	65,649	6,467
Overweight Vehicle Fines	614	7,450	8,064	-
Special Death Benefit	185	6,363	6,103	445
Sales Disclosure - State Share	905	11,525	10,120	2,310
Coroners Training & Con't Education	1,215	5,733	5,681	1,267
Mortgage Recording Fees - State Share	413	5,385	4,933	865
Child Restraint Violation Fines	-	308	308	-
Education Plate Fees Agency	-	413	413	-
Innkeepers Tax Collections	21,620	68,173	66,448	23,345
93.563 Prosecutor PCA	28,502	22,015	18,125	32,392
93.563 Title IV-D Incentive	45,111	22,018	17,483	49,646
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	4,698	-	-	4,698
93.563 Prosecutor IV-D Incentive-Post Oct '99	101,744	33,126	29,888	104,982
93.563 Clerk IV-D Incentive-Post Oct '99	107,456	22,018	12,508	116,966
Health Dept Donations	705	750	1,045	410
EMA Donations	29,943	99	8,679	21,363
IN State Opioid Response Grant	60,000	-	-	60,000
Sheriff's Inmate Trust	6,984	1,347,682	1,337,877	16,789
Treasurer	1,868,341	2,137,618	1,868,341	2,137,618
Jail Commissary	46,345	309,256	299,427	56,174
Clerk's Trust	641,885	2,943,646	2,767,751	817,780
Henry County Convention Visitor & Tourism Commis	4,095	92,188	39,009	57,274
Clerk's Child Support	5,683	599,692	600,134	5,241
2019 GO BOND	1,176,596	-	227,714	948,882
EPIDEMIOLOGY AND LAB FOR INFECTIOUS DISEASE	-	140,300	140,300	-
IMMUNIZATIONS & VACCINES FOR CHILDREN	(1,290)	103,007	93,704	8,013
HEALTH DEPT CUMULATIVE IMMUNIZATION	4,544	3,918	3,394	5,068
LIT CORR/REHAB FACILITIES	1,173,381	1,948,564	535,388	2,586,557
AUCTIONS	100	-	-	100
TIF INDUSTRIAL PARK ALLOCATION	24,004	868,446	217,633	674,817
TIF SP ECON DEV ALLOCATION	444,127	128,382	12,080	560,429

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
TIF I-70/3 ECON DEV	545,424	192,202	18,920	718,706
TIF I-70/NW QUADRANT ALLOCATION	52,993	10,038	29,836	33,195
TIF I-70/SR109 ALLOCATION	564,390	408,022	1,000	971,412
TIF CR 400 S COUNSTRUCTION	38,374	8	1,500	36,882
TIF CR 400 S ALLOCATION	5,027	477,096	420,000	62,123
RDC OPERATING ACCT	96,778	34,930	28,124	103,584
Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM	2,625	2,200	4,804	21
HENRY CO REDEV 2020A REFUNDING CAPITAL	6,301	2	-	6,303
HENRY CO REDEV 2020 A & B P & I	173,355	13	173,355	13
HENRY CO REDEV TAX 2020 B REF CAPITAL	6,044	2	-	6,046
HENRY CO TAXABLE 2020 C REF CAPITAL	4,400	1	-	4,401
HENRY CO REDEV TAX 2020 C DEBT	66,373	14	-	66,387
HENRY CO REDEV TAX 2020 C P & I	63,944	5	63,944	5
HENRY CO REV TX EXEMPT 2020 REF CAPITAL	4,825	2	-	4,827
HENRY CO REV TX EXEMPT 2020 DEBT	94,963	20	-	94,983
HENRY CO REDEV TX EX 2020 P & I	173,908	13	173,908	13
HENRY CO REDEV TAX 2020A (SHELL BLDG)	2,628,980	564	-	2,629,544
HENRY CO REDEV TAX 2020A DEBT	166,773	36	-	166,809
HENRY CO REDEV TAX 2020A P & I	109,851	10	109,851	10
HENRY CO REDEV TAX 2020B (LAND)	1,610,541	345	-	1,610,886
HENRY CO REDEV TAX 2020B DEBT	88,356	19	-	88,375
HENRY CO REDEV TAX 2020B P & I	94,916	9	94,916	9
BOND #2 DEBT PAYMENT	106,524	668,464	650,200	124,788
CC DRUG COURT GRANT	16,164	-	3,096	13,068
CC DRUG COURT PI	37,460	32,058	1,218	68,300
CC DRUG COURT PI	-	25,060	4,250	20,810
EMA TRAINING/INFRASTRUCTURE GRANT	-	233	-	233
HIGHWAY IPEP SAFETY GRANT	-	3,520	3,520	-
COMM CORR DRUG COURT GRANT	-	32,190	19,825	12,365
UNITED WAY COVID19 GRANT	-	27,526	27,518	8
COMMUNITY DEV BLOCK GRANT	-	256,250	256,250	-
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	-	4,659,000	-	4,659,000
ARP RURAL EMS FUND	-	55,499	-	55,499
STELLAR REGIONAL RURAL DEV GRANT	-	332,770	332,770	-
HENRY CO REDEV TAX BONDS 2021	-	49,194	-	49,194
HENRY CO REDEV TAX BOND 2021 CAPITAL	-	1,100,096	885,094	215,002
HENRY CO REDEV TAX BONDS 2021 P & I	-	45,390	45,390	-
CH ADVOCACY FUND	2,235	-	-	2,235
HOMESTEAD CR REBATE FUND	665	-	-	665
EXTRADITION 082	4,000	-	-	4,000
AUDITOR INELIGIBLE DEDUCTION	4,249	-	-	4,249
JUVENILE PROGRAMS-PROBAT 103	5,379	-	-	5,379
HENRY COUNTY YOUTH LEAGUE	2,000	-	-	2,000
COMM. CORRECTION INCOME PROJ.	360,913	228,695	264,308	325,300
PRE-TRIAL DIVERSION 018	141,578	56,499	43,754	154,323
CC II SUPPLEMENTAL PD	45,318	22,085	2,063	65,340
JURY PAY FUND 148	17,644	7,818	7,041	18,421
CO LAW ENF. CONT EDUC. #2 111	1,042	3,157	2,435	1,764
CC IISUPPLEMENTAL PD	2,378	17,805	13,837	6,346
D.A.R.E. ACCOUNT 132	17,060	900	2,203	15,757
PARK COMMEMORATIVE FUND 029	2,143	1,950	2,504	1,589
HEALTH DEPT ENFORCEMENT FUND	12,968	6,812	-	19,780
PLANNING ENFORCEMENT FUND	26,551	6,900	4,429	29,022
GO BONDS 2016 FUND	11,920	-	8,350	3,570
COUNTY DEBT PAYMENT	244,478	-	219,665	24,813
TREASURER TECHNOLOGY FUND	9,645	2,400	2,510	9,535
CO POLICE PENSION TRUST 032	4,000	-	-	4,000
FIRST MERCHANTS-FOOD&BEV	1,943,835	760,549	412,853	2,291,531
COMMUNITY CORRECTION GRANT	-	492,225	435,612	56,613
PACE FORFEITURE FUND	109	-	-	109
SHERIFF'S CRITICAL CARE	142,302	512,816	464,828	190,290
HAZ-MAT FUND	663	-	-	663
DUI IMPACT FUND	48,467	716	-	49,183
NATIONAL ROAD HERITAGE TRAIL	523	-	-	523
COURT ALCOLHOL & DRUG PROGRAM	69,653	40,938	30,710	79,881
GOLF COURSE NON-REVERTING	115,936	703	912	115,727
ALTER. DISPUTE RESOLUTION-SUP	5,632	3,814	-	9,446
DRUG FORCE FORFEITURE 133	710	-	-	710
E-911 CITY REIMBURSEMENT FUND	118,420	264,997	187,121	196,296
WILBUR WRIGHT TRAILS	17,014	-	-	17,014
AIRPORT LEASED GROUND	10,807	1,225	1,381	10,651
SURVEYOR DRAINAGE FEE FUND	30,393	4,061	1,508	32,946
HENRY CO WIND FARM EXPENSE	385	-	-	385
PACE STATE FORFEITURE	8,721	7,908	8,256	8,373
DRUG TESTING/PROBATION	24,108	6,583	-	30,691
HERITAGE BARN FUND	50	-	-	50
STATE ADTF FORFEITURE FUND	-	11,400	8,000	3,400
HOMELAND SECURITY/CBP	17,138	-	5,000	12,138
PROSECUTOR FORFEITURE FUND	11,808	3,384	306	14,886
VETERAN'S TREATMENT CT CO USER	18,741	605	57	19,289
FEDERAL FORFEITURE FUND	25,390	2	10,000	15,392
EXPO CENTER PROJECT	397	-	-	397
LIT-PROPERTY TAX RELIEF (CEDIT)	135,835	2,627,582	2,521,682	241,735
PROB. INTERSTATE FEE FUND	-	563	563	-
HOMESTEAD INELIGIBLE-STATE	3	-	-	3
RIVERBOAT GAMBLING-REV SHARE	-	292,664	292,664	-
LIT (COIT) DISTRIBUTIONS	-	10,512,311	10,512,311	-
LIT-PUBLIC SAFETY	-	2,627,788	2,627,788	-
BIO-TERRORISM GRANT FUND	3,560	20,867	17,672	6,755
H1N1 VACCINE GRANT-HEALTH	58	-	-	58
AIRPORT PROJECTS FUND	987	325,762	309,866	16,883
EPA BROWNFIELDS GRANT	-	300,146	300,146	-

HENRY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
EMA/HEMP GRANT \$6500	(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	2,472	34,364	7,440	29,396
CC/PROB REINVESTMENT GRANT	19,661	100	5,999	13,762
Veteran's Court	291	8,409	8,699	1
Probation Reinvestment Grant	-	89,403	78,703	10,700
JDAI 2018-2019	32,120	24,773	42,419	14,474
Community Crossing Match Grant	862,095	1,000,000	1,862,095	-
Henry Co Jail Treatment (CC)	3,000	4,500	1,500	6,000
JDAI/BONUS GRANT	16	-	-	16
PROBLEM SOLVING/DRUG CT GRANT	8,698	2,500	5,378	5,820
ASPIN STATE GRANT	3,000	-	-	3,000
Totals	<u>\$ 32,126,475</u>	<u>\$ 117,606,101</u>	<u>\$ 108,738,861</u>	<u>\$ 40,993,715</u>

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments.**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

*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.

*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:

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*Funding Policy*

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

HENRY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. *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 2021 totaled \$676,212.

The County has entered into a capital lease with the Henry County Jail and Rehabilitation Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$562,718.

**Note 8. *Subsequent Events***

The Food and Beverage Tax Revenue Bonds were refinanced into the General Revenue Obligation Bonds on June 23, 2022. The bond was issued for an amount not to exceed \$4,500,000.

**Note 9. *Other Postemployment Benefits***

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

REQUIRED SUPPLEMENTARY INFORMATION

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure County Share
Cash and investments - beginning	\$ 2,201,815	\$ 1,291	\$ 151,298	\$ 125,124	\$ 35,768	\$ 212,468	\$ 16,762
Receipts:							
Taxes	12,973,300	-	-	-	-	8,975	-
Licenses and permits	397,921	-	-	-	-	-	-
Intergovernmental receipts	222,189	-	-	-	-	-	-
Charges for services	564,000	4,974	-	41,468	-	-	11,515
Fines and forfeits	419,714	-	14,992	2,158	-	-	-
Other receipts	358,033	-	-	-	-	-	-
Total receipts	14,935,157	4,974	14,992	43,626	-	8,975	11,515
Disbursements:							
Personal services	8,286,038	-	-	2,506	-	-	-
Supplies	314,913	-	-	1,000	6,250	-	-
Other services and charges	4,453,834	-	-	1,878	4,203	-	825
Capital outlay	186,997	-	-	2,101	-	-	-
Other disbursements	1,075,082	4,780	-	219	-	327	-
Total disbursements	14,316,864	4,780	-	7,704	10,453	327	825
Excess (deficiency) of receipts over disbursements	618,293	194	14,992	35,922	(10,453)	8,648	10,690
Cash and investments - ending	\$ 2,820,108	\$ 1,485	\$ 166,290	\$ 161,046	\$ 25,315	\$ 221,116	\$ 27,452

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training	Food and Beverage Tax
Cash and investments - beginning	\$ 897,987	\$ 90,206	\$ 68,230	\$ 1,552	\$ 24,555	\$ 25,925	\$ -
Receipts:							
Taxes	312,643	676,240	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,363	4,912	-	-	5,086	-	-
Charges for services	-	-	-	137	-	13,690	-
Fines and forfeits	-	-	73,309	-	-	-	-
Other receipts	96,154	79,857	-	-	-	-	758,509
Total receipts	412,160	761,009	73,309	137	5,086	13,690	758,509
Disbursements:							
Personal services	52,621	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20,360	428,098	72,078	-	333	-	-
Capital outlay	479,181	165,872	-	-	-	-	-
Other disbursements	-	12,000	-	24	-	12,427	758,509
Total disbursements	552,162	605,970	72,078	24	333	12,427	758,509
Excess (deficiency) of receipts over disbursements	(140,002)	155,039	1,231	113	4,753	1,263	-
Cash and investments - ending	\$ 757,985	\$ 245,245	\$ 69,461	\$ 1,665	\$ 29,308	\$ 27,188	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Motor Vehicle Highway Restricted
Cash and investments - beginning	\$ 75,830	\$ 134,944	\$ 24,843	\$ 40,004	\$ 1,054,062	\$ 239,994	\$ 471,513
Receipts:							
Taxes	-	379,885	-	-	-	1,392,464	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,086	-	33,139	-	-	1,958,500
Charges for services	-	120,470	9,588	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,173	90,544	-	675	824,781	1,037	-
Total receipts	11,173	594,985	9,588	33,814	824,781	1,393,501	1,958,500
Disbursements:							
Personal services	-	465,472	-	-	-	482,952	-
Supplies	-	-	-	15,147	-	4,011	1,593,434
Other services and charges	77,889	9,230	-	11,910	648,050	959,297	-
Capital outlay	-	-	-	-	427,901	-	-
Other disbursements	-	-	2,202	1,155	-	13,225	-
Total disbursements	77,889	474,702	2,202	28,212	1,075,951	1,459,485	1,593,434
Excess (deficiency) of receipts over disbursements	(66,716)	120,283	7,386	5,602	(251,170)	(65,984)	365,066
Cash and investments - ending	\$ 9,114	\$ 255,227	\$ 32,229	\$ 45,606	\$ 802,892	\$ 174,010	\$ 836,579

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 7,879	\$ 17,653	\$ 360,500	\$ 67,076	\$ 86,780	\$ 205,609	\$ 316,844
Receipts:							
Taxes	-	-	-	489,662	-	-	-
Licenses and permits	-	-	7,650	-	-	-	-
Intergovernmental receipts	-	33,346	1,958,500	5,266	-	-	-
Charges for services	10,802	-	2,308	-	30,555	-	168,883
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	57,929	33,199	-	-	-
Total receipts	10,802	33,346	2,026,387	528,127	30,555	-	168,883
Disbursements:							
Personal services	-	-	1,411,151	244,658	-	-	-
Supplies	-	-	12,331	29,320	-	-	-
Other services and charges	10,820	44,483	164,676	183,100	-	-	-
Capital outlay	-	-	-	3,760	-	-	-
Other disbursements	-	-	-	5,026	12,816	-	52,409
Total disbursements	10,820	44,483	1,588,158	465,864	12,816	-	52,409
Excess (deficiency) of receipts over disbursements	(18)	(11,137)	438,229	62,263	17,739	-	116,474
Cash and investments - ending	\$ 7,861	\$ 6,516	\$ 798,729	\$ 129,339	\$ 104,519	\$ 205,609	\$ 433,318

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 565	\$ 3,959	\$ 185,208	\$ 149,933	\$ 42,917	\$ 975,492	\$ 5,316
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	25,867
Charges for services	-	20	-	47,930	-	-	-
Fines and forfeits	4,115	7,616	-	-	-	-	-
Other receipts	-	-	122,076	82	148,140	725,469	1,789
Total receipts	4,115	7,636	122,076	48,012	148,140	725,469	27,656
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,128	-	-	-
Capital outlay	-	-	-	308	-	-	-
Other disbursements	4,201	1,528	100,343	-	152,330	770,358	25,505
Total disbursements	4,201	1,528	100,343	9,436	152,330	770,358	25,505
Excess (deficiency) of receipts over disbursements	(86)	6,108	21,733	38,576	(4,190)	(44,889)	2,151
Cash and investments - ending	\$ 479	\$ 10,067	\$ 206,941	\$ 188,509	\$ 38,727	\$ 930,603	\$ 7,467

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Vehicle Inspection	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	REASSESSMENT	Property Tax Assessment Appeals
Cash and investments - beginning	\$ 963	\$ 137,422	\$ 34,893	\$ 6,560	\$ 361,929	\$ 145,006	\$ 30,452
Receipts:							
Taxes	-	42,254	-	-	-	302,986	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,260	-
Charges for services	960	-	9,588	563	557,570	-	-
Fines and forfeits	-	3,600	-	-	-	-	-
Other receipts	-	61,216	-	-	33,641	2,670	2,755
Total receipts	960	107,070	9,588	563	591,211	308,916	2,755
Disbursements:							
Personal services	-	47,984	-	-	524,168	15,361	-
Supplies	-	-	-	-	-	12,081	-
Other services and charges	-	-	-	-	88,364	189,134	-
Capital outlay	-	-	-	-	-	55,984	-
Other disbursements	-	18,341	2,455	-	-	-	-
Total disbursements	-	66,325	2,455	-	612,532	272,560	-
Excess (deficiency) of receipts over disbursements	960	40,745	7,133	563	(21,321)	36,356	2,755
Cash and investments - ending	\$ 1,923	\$ 178,167	\$ 42,026	\$ 7,123	\$ 340,608	\$ 181,362	\$ 33,207

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Drug Task Force	Collection Agency Fees
Cash and investments - beginning	\$ 344,202	\$ 22,325	\$ 30,971	\$ 3,286	\$ 2,217,874	\$ 23,521	\$ 204
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	15,579	2,502	-	-
Fines and forfeits	137,383	2,156	-	-	-	-	-
Other receipts	501	501	-	-	917,675	74,980	-
Total receipts	137,884	2,657	-	15,579	920,177	74,980	-
Disbursements:							
Personal services	68,673	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	72,187	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	14,177	906,913	-	-
Total disbursements	68,673	-	-	14,177	906,913	72,187	-
Excess (deficiency) of receipts over disbursements	69,211	2,657	-	1,402	13,264	2,793	-
Cash and investments - ending	\$ 413,413	\$ 24,982	\$ 30,971	\$ 4,688	\$ 2,231,138	\$ 26,314	\$ 204

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Donations	TIF Capital Projects	Debt Service	Self-Insurance	Payroll Clearing	Payroll Withholding -	Other	Settlement
Cash and investments - beginning	\$ 58,474	\$ -	\$ 702,443	\$ 554,258	\$ 13,568	\$ -	\$ 19,577	\$ -
Receipts:								
Taxes	-	-	1,388,098	-	-	-	-	32,546,134
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,391	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	26,477	2,554,567	-	3,939,310	4,480,598	-	250,350	-
Total receipts	26,477	2,554,567	1,400,489	3,939,310	4,480,598	-	250,350	32,546,134
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	27,321	2,554,567	1,363,000	3,910,559	4,479,459	-	246,625	32,546,134
Total disbursements	27,321	2,554,567	1,363,000	3,910,559	4,479,459	-	246,625	32,546,134
Excess (deficiency) of receipts over disbursements	(844)	-	37,489	28,751	1,139	-	3,725	-
Cash and investments - ending	\$ 57,630	\$ -	\$ 739,932	\$ 583,009	\$ 14,707	\$ -	\$ 23,302	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 1,922,971	\$ 136	\$ -	\$ -	\$ -	\$ 5,116	\$ 3,462
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,771,290	270,284	2,050,397	202,401	466,602	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	32,569	68,654
Other receipts	36,110	412	612	-	-	-	-
Total receipts	1,807,400	270,696	2,051,009	202,401	466,602	32,569	68,654
Disbursements:							
Personal services	149,860	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,649,054	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	270,461	2,051,009	202,401	466,602	31,349	65,649
Total disbursements	1,798,914	270,461	2,051,009	202,401	466,602	31,349	65,649
Excess (deficiency) of receipts over disbursements	8,486	235	-	-	-	1,220	3,005
Cash and investments - ending	\$ 1,931,457	\$ 371	\$ -	\$ -	\$ -	\$ 6,336	\$ 6,467

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Con't Education	Mortgage Recording Fees State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 614	\$ 185	\$ 905	\$ 1,215	\$ 413	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	11,525	5,733	5,385	-	-
Fines and forfeits	7,450	6,363	-	-	-	308	413
Other receipts	-	-	-	-	-	-	-
Total receipts	7,450	6,363	11,525	5,733	5,385	308	413
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,064	6,103	10,120	5,681	4,933	308	413
Total disbursements	8,064	6,103	10,120	5,681	4,933	308	413
Excess (deficiency) of receipts over disbursements	(614)	260	1,405	52	452	-	-
Cash and investments - ending	\$ -	\$ 445	\$ 2,310	\$ 1,267	\$ 865	\$ -	\$ -

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	93.563 Clerk IV-D Incentive-Post Oct '99	Health Dept Donations
Cash and investments - beginning	\$ 21,620	\$ 28,502	\$ 45,111	\$ 4,698	\$ 101,744	\$ 107,456	\$ 705
Receipts:							
Taxes	68,173	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,018	-	33,126	22,018	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	22,015	-	-	-	-	750
Total receipts	68,173	22,015	22,018	-	33,126	22,018	750
Disbursements:							
Personal services	-	-	11,973	-	29,888	-	-
Supplies	-	-	-	-	-	1,600	-
Other services and charges	66,448	-	5,510	-	-	9,898	-
Capital outlay	-	-	-	-	-	394	-
Other disbursements	-	18,125	-	-	-	616	1,045
Total disbursements	66,448	18,125	17,483	-	29,888	12,508	1,045
Excess (deficiency) of receipts over disbursements	1,725	3,890	4,535	-	3,238	9,510	(295)
Cash and investments - ending	\$ 23,345	\$ 32,392	\$ 49,646	\$ 4,698	\$ 104,982	\$ 116,966	\$ 410

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EMA Donations	IN State Opioid Response Grant	Sheriff's Inmate Trust	Treasurer	Jail Commissary	Clerk's Trust	Henry County Convention Visitor & Tourism Commiss
Cash and investments - beginning	\$ 29,943	\$ 60,000	\$ 6,984	\$ 1,868,341	\$ 46,345	\$ 641,885	\$ 4,095
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,347,682	2,137,618	309,256	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	99	-	-	-	-	2,943,646	92,188
Total receipts	99	-	1,347,682	2,137,618	309,256	2,943,646	92,188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,679	-	1,337,877	1,868,341	299,427	2,767,751	39,009
Total disbursements	8,679	-	1,337,877	1,868,341	299,427	2,767,751	39,009
Excess (deficiency) of receipts over disbursements	(8,580)	-	9,805	269,277	9,829	175,895	53,179
Cash and investments - ending	\$ 21,363	\$ 60,000	\$ 16,789	\$ 2,137,618	\$ 56,174	\$ 817,780	\$ 57,274

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk's Child Support	2019 GO BOND	EPIDEMIOLOGY AND LAB FOR INFECTIOUS DISEASE	IMMUNIZATIONS & VACCINES FOR CHILDREN	HEALTH DEPT CUMULATIVE IMMUNIZATION	LIT CORR/REHAB FACILITIES	AUCTIONS
Cash and investments - beginning	\$ 5,683	\$ 1,176,596	\$ -	\$ (1,290)	\$ 4,544	\$ 1,173,381	\$ 100
Receipts:							
Taxes	-	-	-	-	-	1,948,564	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	140,300	100,332	-	-	-
Charges for services	-	-	-	-	3,918	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	599,692	-	-	2,675	-	-	-
Total receipts	599,692	-	140,300	103,007	3,918	1,948,564	-
Disbursements:							
Personal services	-	-	40,300	70,940	-	-	-
Supplies	-	-	-	14,854	-	-	-
Other services and charges	-	38,698	100,000	7,132	-	-	-
Capital outlay	-	104,775	-	778	-	-	-
Other disbursements	600,134	84,241	-	-	3,394	535,388	-
Total disbursements	600,134	227,714	140,300	93,704	3,394	535,388	-
Excess (deficiency) of receipts over disbursements	(442)	(227,714)	-	9,303	524	1,413,176	-
Cash and investments - ending	\$ 5,241	\$ 948,882	\$ -	\$ 8,013	\$ 5,068	\$ 2,586,557	\$ 100

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TIF INDUSTRIAL PARK ALLOCATION	TIF SP ECON DEV ALLOCATION	TIF I-70/3 ECON DEV	TIF I-70/NW QUADRANT ALLOCATION	TIF I-70/SR109 ALLOCATION	TIF CR 400 S COUNSTRUCTION	TIF CR 400 S ALLOCATION
Cash and investments - beginning	\$ 24,004	\$ 444,127	\$ 545,424	\$ 52,993	\$ 564,390	\$ 38,374	\$ 5,027
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	868,446	128,382	192,202	10,038	408,022	8	477,096
Total receipts	868,446	128,382	192,202	10,038	408,022	8	477,096
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	217,633	12,080	18,920	29,836	1,000	1,500	420,000
Total disbursements	217,633	12,080	18,920	29,836	1,000	1,500	420,000
Excess (deficiency) of receipts over disbursements	650,813	116,302	173,282	(19,798)	407,022	(1,492)	57,096
Cash and investments - ending	\$ 674,817	\$ 560,429	\$ 718,706	\$ 33,195	\$ 971,412	\$ 36,882	\$ 62,123

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	RDC OPERATING ACCT	Y-SAP YOUTH SUBSTANCE ABUSE PROGRAM	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
Cash and investments - beginning	\$ 96,778	\$ 2,625	\$ 6,301	\$ 173,355	\$ 6,044	\$ 4,400	\$ 66,373
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	34,804	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	126	2,200	2	13	2	1	14
Total receipts	34,930	2,200	2	13	2	1	14
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20,315	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,809	4,804	-	173,355	-	-	-
Total disbursements	28,124	4,804	-	173,355	-	-	-
Excess (deficiency) of receipts over disbursements	6,806	(2,604)	2	(173,342)	2	1	14
Cash and investments - ending	\$ 103,584	\$ 21	\$ 6,303	\$ 13	\$ 6,046	\$ 4,401	\$ 66,387

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HENRY CO REDEV TAX 2020 C P & I	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	\$ 63,944	\$ 4,825	\$ 94,963	\$ 173,908	\$ 2,628,980	\$ 166,773	\$ 109,851
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5	2	20	13	564	36	10
Total receipts	5	2	20	13	564	36	10
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	63,944	-	-	173,908	-	-	109,851
Total disbursements	63,944	-	-	173,908	-	-	109,851
Excess (deficiency) of receipts over disbursements	(63,939)	2	20	(173,895)	564	36	(109,841)
Cash and investments - ending	\$ 5	\$ 4,827	\$ 94,983	\$ 13	\$ 2,629,544	\$ 166,809	\$ 10

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	CC DRUG COURT PI
Cash and investments - beginning	\$ 1,610,541	\$ 88,356	\$ 94,916	\$ 106,524	\$ 16,164	\$ 37,460	\$ -
Receipts:							
Taxes	-	-	-	662,549	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,915	-	-	-
Charges for services	-	-	-	-	-	32,058	25,060
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	345	19	9	-	-	-	-
Total receipts	345	19	9	668,464	-	32,058	25,060
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,615	-	-
Other services and charges	-	-	-	-	481	590	2,800
Capital outlay	-	-	-	-	-	628	-
Other disbursements	-	-	94,916	650,200	-	-	1,450
Total disbursements	-	-	94,916	650,200	3,096	1,218	4,250
Excess (deficiency) of receipts over disbursements	345	19	(94,907)	18,264	(3,096)	30,840	20,810
Cash and investments - ending	\$ 1,610,886	\$ 88,375	\$ 9	\$ 124,788	\$ 13,068	\$ 68,300	\$ 20,810

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EMA TRAINING/INFRASTRUCTURE GRANT	HIGHWAY IPEP SAFETY GRANT	COMM CORR DRUG COURT GRANT	UNITED WAY COVID19 GRANT	COMMUNITY DEV BLOCK GRANT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	ARP RURAL EMS FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,520	31,850	27,526	250,000	4,659,000	55,499
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	233	-	340	-	6,250	-	-
Total receipts	233	3,520	32,190	27,526	256,250	4,659,000	55,499
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	13,467	-	-	-	-
Other services and charges	-	-	6,358	-	256,250	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,520	-	27,518	-	-	-
Total disbursements	-	3,520	19,825	27,518	256,250	-	-
Excess (deficiency) of receipts over disbursements	233	-	12,365	8	-	4,659,000	55,499
Cash and investments - ending	\$ 233	\$ -	\$ 12,365	\$ 8	\$ -	\$ 4,659,000	\$ 55,499

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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	STELLAR REGIONAL RURAL DEV GRANT	HENRY CO REDEV TAX BONDS 2021	HENRY CO REDEV TAX BOND 2021 CAPITAL	HENRY CO REDEV TAX BONDS 2021 P & I	CH ADVOCACY FUND	HOMESTEAD CR REBATE FUND	EXTRADITION 082
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,235	\$ 665	\$ 4,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	332,770	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	49,194	1,100,096	45,390	-	-	-
Total receipts	332,770	49,194	1,100,096	45,390	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	332,770	-	885,094	45,390	-	-	-
Total disbursements	332,770	-	885,094	45,390	-	-	-
Excess (deficiency) of receipts over disbursements	-	49,194	215,002	-	-	-	-
Cash and investments - ending	\$ -	\$ 49,194	\$ 215,002	\$ -	\$ 2,235	\$ 665	\$ 4,000

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	\$ 4,249	\$ 5,379	\$ 2,000	\$ 360,913	\$ 141,578	\$ 45,318	\$ 17,644
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	225,080	56,474	22,085	7,717
Other receipts	-	-	-	3,615	25	-	101
Total receipts	-	-	-	228,695	56,499	22,085	7,818
Disbursements:							
Personal services	-	-	-	190,145	2,618	-	-
Supplies	-	-	-	352	3,874	-	-
Other services and charges	-	-	-	-	25,045	-	-
Capital outlay	-	-	-	69,418	12,217	-	-
Other disbursements	-	-	-	4,393	-	2,063	7,041
Total disbursements	-	-	-	264,308	43,754	2,063	7,041
Excess (deficiency) of receipts over disbursements	-	-	-	(35,613)	12,745	20,022	777
Cash and investments - ending	\$ 4,249	\$ 5,379	\$ 2,000	\$ 325,300	\$ 154,323	\$ 65,340	\$ 18,421

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	\$ 1,042	\$ 2,378	\$ 17,060	\$ 2,143	\$ 12,968	\$ 26,551	\$ 11,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	6,900	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,157	-	-	100	6,812	-	-
Fines and forfeits	-	17,805	-	-	-	-	-
Other receipts	-	-	900	1,850	-	-	-
Total receipts	<u>3,157</u>	<u>17,805</u>	<u>900</u>	<u>1,950</u>	<u>6,812</u>	<u>6,900</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,429	8,350
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,435	13,837	2,203	2,504	-	-	-
Total disbursements	<u>2,435</u>	<u>13,837</u>	<u>2,203</u>	<u>2,504</u>	<u>-</u>	<u>4,429</u>	<u>8,350</u>
Excess (deficiency) of receipts over disbursements	<u>722</u>	<u>3,968</u>	<u>(1,303)</u>	<u>(554)</u>	<u>6,812</u>	<u>2,471</u>	<u>(8,350)</u>
Cash and investments - ending	\$ <u>1,764</u>	\$ <u>6,346</u>	\$ <u>15,757</u>	\$ <u>1,589</u>	\$ <u>19,780</u>	\$ <u>29,022</u>	\$ <u>3,570</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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	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	\$ 244,478	\$ 9,645	\$ 4,000	\$ 1,943,835	\$ -	\$ 109	\$ 142,302
Receipts:							
Taxes	-	-	-	751,385	492,225	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,400	-	-	-	-	512,331
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	9,164	-	-	485
Total receipts	-	2,400	-	760,549	492,225	-	512,816
Disbursements:							
Personal services	-	-	-	-	285,123	-	-
Supplies	-	-	-	-	9,725	-	-
Other services and charges	-	-	-	10,595	140,764	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	219,665	2,510	-	402,258	-	-	464,828
Total disbursements	219,665	2,510	-	412,853	435,612	-	464,828
Excess (deficiency) of receipts over disbursements	(219,665)	(110)	-	347,696	56,613	-	47,988
Cash and investments - ending	\$ 24,813	\$ 9,535	\$ 4,000	\$ 2,291,531	\$ 56,613	\$ 109	\$ 190,290

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	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	\$ 48,467	\$ 523	\$ 69,653	\$ 115,936	\$ 5,632	\$ 710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	716	-	40,938	-	3,814	-
Other receipts	-	-	-	-	703	-	-
Total receipts	-	716	-	40,938	703	3,814	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	30,710	912	-	-
Total disbursements	-	-	-	30,710	912	-	-
Excess (deficiency) of receipts over disbursements	-	716	-	10,228	(209)	3,814	-
Cash and investments - ending	\$ 663	\$ 49,183	\$ 523	\$ 79,881	\$ 115,727	\$ 9,446	\$ 710

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	E-911 CITY REIMBURSEMENT FUND	WILBUR WRIGHT TRAILS	AIRPORT/LEASED GROUND	SURVEYOR DRAINAGE FEE FUND	HENRY CO WIND FARM EXPENSE	PACE STATE FORFEITURE	DRUG TESTING/PROBATION
Cash and investments - beginning	\$ 118,420	\$ 17,014	\$ 10,807	\$ 30,393	\$ 385	\$ 8,721	\$ 24,108
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,225	4,061	-	-	-
Fines and forfeits	-	-	-	-	-	-	6,583
Other receipts	264,997	-	-	-	-	7,908	-
Total receipts	264,997	-	1,225	4,061	-	7,908	6,583
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	187,121	-	1,381	1,508	-	8,256	-
Total disbursements	187,121	-	1,381	1,508	-	8,256	-
Excess (deficiency) of receipts over disbursements	77,876	-	(156)	2,553	-	(348)	6,583
Cash and investments - ending	\$ 196,296	\$ 17,014	\$ 10,651	\$ 32,946	\$ 385	\$ 8,373	\$ 30,691

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HERITAGE BARN FUND	STATE ADTF FORFEITURE FUND	HOMELAND SECURITY/CBP	PROSECUTOR FORFEITURE FUND	VETERAN'S TREATMENT CT CO USER	FEDERAL FORFEITURE FUND	EXPO CENTER PROJECT
Cash and investments - beginning	\$ 50	\$ -	\$ 17,138	\$ 11,808	\$ 18,741	\$ 25,390	\$ 397
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	605	-	-
Other receipts	-	11,400	-	3,384	-	2	-
Total receipts	-	11,400	-	3,384	605	2	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,000	5,000	306	57	10,000	-
Total disbursements	-	8,000	5,000	306	57	10,000	-
Excess (deficiency) of receipts over disbursements	-	3,400	(5,000)	3,078	548	(9,998)	-
Cash and investments - ending	\$ 50	\$ 3,400	\$ 12,138	\$ 14,886	\$ 19,289	\$ 15,392	\$ 397

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT-PROPERTY TAX RELIEF (CREDIT)	PROB. INTERSTATE FEE FUND	HOMESTEAD INELIGIBLE-STATE	RIVERBOAT GAMBLING-REV SHARE	LIT (COIT) DISTRIBUTIONS	LIT-PUBLIC SAFETY	BIO-TERRORISM GRANT FUND
Cash and investments - beginning	\$ 135,835	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 3,560
Receipts:							
Taxes	2,627,582	-	-	-	10,510,327	2,627,582	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	292,664	-	-	20,867
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	563	-	-	-	-	-
Other receipts	-	-	-	-	1,984	206	-
Total receipts	<u>2,627,582</u>	<u>563</u>	<u>-</u>	<u>292,664</u>	<u>10,512,311</u>	<u>2,627,788</u>	<u>20,867</u>
Disbursements:							
Personal services	-	-	-	-	-	-	17,672
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,521,682	563	-	292,664	10,512,311	2,627,788	-
Total disbursements	<u>2,521,682</u>	<u>563</u>	<u>-</u>	<u>292,664</u>	<u>10,512,311</u>	<u>2,627,788</u>	<u>17,672</u>
Excess (deficiency) of receipts over disbursements	<u>105,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,195</u>
Cash and investments - ending	<u>\$ 241,735</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,755</u>

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	H1N1 VACCINE GRANT-HEALTH	AIRPORT PROJECTS FUND	EPA BROWNFIELDS GRANT	EMA/HEMP GRANT \$6500	NACCHO HEALTH GRANT	SEMA FUND	FAMILY COURT PROJECT FUND
Cash and investments - beginning	\$ 58	\$ 987	\$ -	\$ (6,265)	\$ 485	\$ 13,433	\$ 2,553
Receipts:							
Taxes	-	-	-	6,265	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	312,323	300,146	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,439	-	-	-	-	-
Total receipts	-	325,762	300,146	6,265	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,088	-	-	-	-	-
Capital outlay	-	308,778	-	-	-	-	-
Other disbursements	-	-	300,146	-	-	-	-
Total disbursements	-	309,866	300,146	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	15,896	-	6,265	-	-	-
Cash and investments - ending	\$ 58	\$ 16,883	\$ -	\$ -	\$ 485	\$ 13,433	\$ 2,553

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PARK COMM FOUNDATION GRANT	JDAI GRANT FUND	CC/PROB REINVESTMENT GRANT	Veteran's Court	Probation Reinvestment Grant	JDAI 2018-2019
Cash and investments - beginning	\$ 395	\$ 2,472	\$ 19,661	\$ 291	\$ -	\$ 32,120
Receipts:						
Taxes	-	34,364	-	8,409	89,403	24,769
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	100	-	-	4
Total receipts	-	34,364	100	8,409	89,403	24,773
Disbursements:						
Personal services	-	940	-	8,699	49,050	-
Supplies	-	-	241	-	10,433	-
Other services and charges	-	6,496	5,758	-	19,220	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4	-	-	-	42,419
Total disbursements	-	7,440	5,999	8,699	78,703	42,419
Excess (deficiency) of receipts over disbursements	-	26,924	(5,899)	(290)	10,700	(17,646)
Cash and investments - ending	\$ 395	\$ 29,396	\$ 13,762	\$ 1	\$ 10,700	\$ 14,474

HENRY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	\$ 862,095	\$ 3,000	\$ 16	\$ 8,698	\$ 3,000	\$ 32,126,475
Receipts:						
Taxes	-	-	-	-	-	70,364,238
Licenses and permits	-	-	-	-	-	412,471
Intergovernmental receipts	1,000,000	4,500	-	2,500	-	16,647,753
Charges for services	-	-	-	-	-	6,056,227
Fines and forfeits	-	-	-	-	-	1,163,180
Other receipts	-	-	-	-	-	22,962,232
Total receipts	1,000,000	4,500	-	2,500	-	117,606,101
Disbursements:						
Personal services	-	-	-	-	-	12,458,792
Supplies	-	-	-	-	-	2,045,648
Other services and charges	-	1,500	-	-	-	9,836,656
Capital outlay	1,862,095	-	-	-	-	3,681,187
Other disbursements	-	-	-	5,378	-	80,716,578
Total disbursements	1,862,095	1,500	-	5,378	-	108,738,861
Excess (deficiency) of receipts over disbursements	(862,095)	3,000	-	(2,878)	-	8,867,240
Cash and investments - ending	\$ -	\$ 6,000	\$ 16	\$ 5,820	\$ 3,000	\$ 40,993,715

OTHER INFORMATION

HENRY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2021

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

HENRY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

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	10/9/2018	3/1/2023
2018 Car Surveyor Lease	To purchase car for surveyor.	6,308	3/1/2019	3/1/2023
2021 Hwy Roller U.S. Bancorp Lease	To purchase Hwy Asphalt Roller	108,197	6/1/2021	6/1/2025
Lease Rental Refunding Bonds Series 2021	Refund Ad Valorem Property Tax Mortgage refunding and improvement Bonds 2011	1,306,000	6/30/2021	12/30/2023
Local Income Tax Lease Rental Bonds of 2020	To Build New Jail	858,000	10/21/2020	7/1/2040
Motorola Interlocal Lease	Purchase E911 Radio Equipment (50% paid by the County and 50% paid by the City)	<u>104,350</u>	12/1/2018	11/1/2028
Total governmental activities		<u>2,397,855</u>		
Total of annual lease payments		<u>\$ 2,397,855</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GENERAL OBLIGATION BONDS OF 2019	\$ 1,105,000	\$ 663,950
Revenue bonds	ECONOMIC DEVELOPEMENT REVENUE BOND SERIES 2014/BOARSHEAD	11,355,000	550,000
Revenue bonds	FOOD & BEVERAGE TAX REVENUE & REFUNDING BONDS 2012	695,000	288,015
Revenue bonds	FOOD & BEVERAGE TAX REVENUE BONDS 2015	1,595,000	54,488
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS OF 2020	1,615,000	167,550
Revenue bonds	REDEVELOPMENT DISTRICT TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020A	295,000	126,625
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020B	485,000	53,775
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REFUNDING REVENUE BONDS SERIES 2020C	1,045,000	53,785
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES A	2,880,000	152,300
Revenue bonds	REDEVELOPMENT DISTRICT TAXABLE TAX INCREMENT REVENUE BONDS OF 2020 SERIES B	1,735,000	120,176
Revenue bonds	TAX-EXEMPT REDEVELOPMENT DISTRICT TAX INCREMENT REVENUE BONDS SERIES 2021	1,060,000	85,796
Notes and Loans Payable	2019 DRAIN RECONSTRUCTION LOAN	55,300	19,572
Notes and Loans Payable	HIGHWAY RECYCLER 2016	-	-
Total governmental activities		<u>23,920,300</u>	<u>2,336,032</u>
Totals		<u>\$ 23,920,300</u>	<u>\$ 2,336,032</u>

HENRY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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	\$ 2,436,352
Infrastructure	64,582,485
Buildings	26,067,561
Improvements other than buildings	2,131,279
Machinery, equipment, and vehicles	12,505,606
Construction in progress	<u>19,758,520</u>
Total governmental activities	<u>127,481,803</u>
Total capital assets	<u>\$ 127,481,803</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/>.