

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

10/17/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	6-7
Notes to Financial Statement.....	8-12
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	14-31
Schedule of Capital Assets.....	32
Schedule of Long-Term Debt	33
Other Reports.....	34
Exit Conference.....	35

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sarah Bachman	01-01-07 to 12-31-14
Treasurer	Robert Woodward	01-01-09 to 12-31-12
Clerk	Shirley Batt	01-01-09 to 12-31-12
Sheriff	Claude C. Combs	01-01-07 to 12-31-14
Recorder	Cynthia J. Zink Kyra Stephenson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	John Mishler John D. Fultz	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	James Day Mark Manship	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WASHINGTON COUNTY, INDIANA

We have examined the financial statement of Washington County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41, these fees have been subjected to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and the County Council, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 15, 2011

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FINANCIAL STATEMENT

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.

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,429,222	\$ 7,103,822	\$ 6,819,239	\$ 1,713,805
Local Road And Street	38,414	275,251	265,321	48,344
Accident Report	2,522	1,482	1,960	2,044
Firearms Training	28,648	14,572	5,331	37,889
Health	65,372	293,240	261,641	96,971
Alcohol And Drug	43,430	54,192	32,574	65,048
Immunization Clinic Donation	8,242	33,153	32,427	8,968
Public Health Coordinator Grant	2,909	-	-	2,909
Housing Rehabilitation Fund	-	42,631	42,631	-
Law Enforcement Continuing Education	2,574	266	-	2,840
Clerks Perpetuation	25,737	8,568	11,557	22,748
Riverboat Revenue Fund	801,952	447,772	548,017	701,707
Community Correction Grant	-	567,603	567,603	-
Enhanced 911	51,021	328,819	326,214	53,626
Drug Free Community	31,641	22,066	23,416	30,291
Local Emergency Planning And Right To Know	12,872	3,145	1,600	14,417
Highway	248,515	1,976,010	1,913,395	311,130
Parks And Recreation	(55,186)	53	545	(55,678)
Property Reassessment	398,239	228,901	421,991	205,149
Probation Users Fee Juvenile	12,732	4,754	4,185	13,301
Probation User Fees Adult	81,264	88,364	74,632	94,996
Recorders Perpetuation	151,174	23,986	86,375	88,785
Local Health Maintenance	72,185	33,139	31,499	73,825
Community Corrections Home Detention	89,657	99,146	109,084	79,719
GALICASA	27,209	-	-	27,209
Supplemental Public Defender	25,845	9,964	6,648	29,161
Surveyors Corner Perpetuation	24,727	5,730	5,748	24,709
Jury Pay	10,188	2,594	-	12,782
Drug Free Community	147	-	-	147
SHSP Grant	1,360	-	-	1,360
Community Service Restitution	5,059	15,428	7,369	13,118
Community Transition Program	-	60,782	60,782	-
Impact Grant	20	-	20	-
Tobacco Master Settlement	24,621	19,195	22,659	21,157
Bioterrorism/Health	170	-	-	170
H1N1 Grant #3	4,761	30,595	35,356	-
H1N1 Grant Health	(3,399)	13,736	10,337	-
Posey Township Water System Grant	2,500	-	2,500	-
Park Non-Reverting Fund (Concessions)	(65,993)	227,354	283,077	(121,716)
Rainy Day	439,617	275,083	539,892	174,808
State Welfare Excise Allocation	-	754,002	754,002	-
Riverboat Wage Revenue Share	80,990	170,363	169,999	81,354
County Economic Development Income Tax	119,093	685,030	626,914	177,209
HAVA Voting Machine Title III	7,926	-	-	7,926
Community Emergency Rescue Team Sub-Grant	835	-	-	835
County Corrections	72,496	76,550	138,535	10,511
Child Care Advocacy	1,325	-	-	1,325
Levy Excess	-	15,965	-	15,965
Immunization Program Fund	-	-	6,023	(6,023)
2007 LETPP/GIS Grant	-	14,894	14,894	-
Washington County Plan Commission	-	29,000	11,653	17,347
Comprehensive Plan PI-09-010	-	30,000	30,000	-
Adult Protective Service (APSU)	(7,404)	81,923	87,913	(13,394)
State Coroners Continuing Education	361	2,267	2,315	313
Sheriff Sale Fund	17,655	9,500	19,982	7,173
Identification Security Protection	33,812	8,458	-	42,270
Adult Offender Interstate Comp	38	870	847	61
Wireless 911	59,160	119,378	160,000	18,538
Probation Administration Fee	34,142	16,528	36,335	14,335
TIF District	69,272	38,761	11,495	96,538
Prosecutor Special Fee (Bad Check)	300	6,313	6,338	275
Law Enforcement Continuing Education	12,742	17,186	4,307	25,621
Marijuana	3,953	2,404	352	6,005

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

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Pre-Trial Prosecutor	6,259	42,907	47,485	1,681
Sherriff's Repeater Tower	24,838	10,368	3,360	31,846
Build Washington County	13,985	-	9,852	4,133
Levy Excess-Welfare	69,915	-	69,915	-
PCA Fee Payment	1,483	1,971	1,419	2,035
PTRC And HC Settlement	-	6,189	6,189	-
Insurance Nonreverting	-	768,251	753,348	14,903
Lease Rental	-	201,799	201,352	447
Urine Screen Test	52,469	12,988	27,187	38,270
Investigation Fund-Sheriff	21,927	1,988	10,731	13,184
Courthouse Lighting	-	1,000	-	1,000
Cumulative Capital Development	79,020	254,140	273,411	59,749
Cumulative Bridge	166,251	344,148	526,174	(15,775)
Cumulative Jail	310,866	248,291	192,577	366,580
Cumulative Park And Recreation	115,118	46,498	23,831	137,785
Rodman Cemetery Donation	584	375	648	311
Hebron Cemetery Donation	1,772	-	-	1,772
R & F Motsinger Mahuron Estate	877	-	-	877
Standish Cemetery	2,471	-	-	2,471
Nancy J. Morris Endowment	8,956	-	-	8,956
Riley Trust Endowment	31,975	-	-	31,975
City And Town Court Cost	1,223	7,571	7,799	995
Coroner Fund	-	2,750	-	2,750
Washington County Clerk	788,283	2,815,809	2,791,758	812,334
Surplus Tax Land Sale	25,345	1,093,287	684,107	434,525
Tax Sale Redemption	6,803	227,723	231,350	3,176
Surplus Tax Fund/Overpayment	37,069	72,832	66,112	43,789
Sales Disclosure Fee	273	2,975	2,795	453
Delinquent Sewer Assessment	4,635	27,593	27,019	5,209
Infraction Judgements	1,145	18,784	18,152	1,777
Inheritance Tax	65,045	388,753	224,786	229,012
Inventory Homestead Credit	10,476	988,511	975,003	23,984
Local Option	-	3,931,272	3,931,272	-
County Treasurer	520,943	20,832,956	20,905,524	448,375
Payroll	123,545	2,052,228	2,051,948	123,825
Education Plate Fee Fund	-	1,032	844	188
CEDIT	21,752	1,048,586	1,047,719	22,619
Inn Keepers Tax	1,245	7,341	8,586	-
Financial Institution Tax Fund	-	87,883	87,883	-
Sheriff Retirement	1,156,986	113,137	56,528	1,213,595
Mortgage Fee Fund	223	2,288	2,303	208
Commercial Vehicle Excise Tax	-	117,193	117,193	-
Prosecutor's Bad Check Fund	2,028	38,292	38,829	1,491
State's Share Of Delinquent Tax	-	5,288	5,288	-
Tax Settlement Fund	-	19,817,004	19,817,004	-
Prosecutor's Drug Investigation Fund	5,009	30,197	27,324	7,882
Washington County Prosecutor Investigation	34,780	-	25,000	9,780
Park And Recreation Sales Tax	2,812	13,722	13,119	3,415
HEA 1001-2008 Homestead Credit	(1,024)	202,646	200,685	937
Washington County Recorder	7,518	100,560	97,290	10,788
Sheriff Account	28,877	841,361	703,955	166,283
Commissary Fund	59,628	134,848	116,727	77,749
Inmate Trust	7,266	14,684	16,917	5,033
Washington County Park And Recreation	540	210,891	211,081	350
Washington County Park & Recreation II	-	64,047	64,037	10
Final HEA 1001-2007 PTRC/HSC	-	73,006	73,006	-
SRI Commissioner Auction	-	11,647	11,647	-
Totals	\$ 8,367,855	\$ 71,730,398	\$ 71,445,598	\$ 8,652,655

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

WASHINGTON 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

WASHINGTON 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, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

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. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

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

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Road And Street	Accident Report	Firearms Training	Health	Alcohol And Drug	Immunization Clinic Donation
Cash and investments - beginning	\$ 1,429,222	\$ 38,414	\$ 2,522	\$ 28,648	\$ 65,372	\$ 43,430	\$ 8,242
Receipts:							
Taxes	5,927,125	275,251	-	-	263,965	-	-
Licenses and permits	15,550	-	-	-	26,344	-	33,153
Intergovernmental	59,596	-	-	-	2,931	-	-
Charges for services	497,337	-	1,482	14,160	-	-	-
Fines and forfeits	96,148	-	-	-	-	54,192	-
Other receipts	508,066	-	-	412	-	-	-
Total receipts	<u>7,103,822</u>	<u>275,251</u>	<u>1,482</u>	<u>14,572</u>	<u>293,240</u>	<u>54,192</u>	<u>33,153</u>
Disbursements:							
Personal services	4,805,706	-	-	-	243,679	-	-
Supplies	334,120	-	-	-	7,700	248	-
Other services and charges	1,498,562	265,321	1,960	5,331	9,607	32,326	-
Capital outlay	13,112	-	-	-	653	-	-
Other disbursements	167,739	-	-	-	2	-	32,427
Total disbursements	<u>6,819,239</u>	<u>265,321</u>	<u>1,960</u>	<u>5,331</u>	<u>261,641</u>	<u>32,574</u>	<u>32,427</u>
Excess (deficiency) of receipts over disbursements	<u>284,583</u>	<u>9,930</u>	<u>(478)</u>	<u>9,241</u>	<u>31,599</u>	<u>21,618</u>	<u>726</u>
Cash and investments - ending	<u>\$ 1,713,805</u>	<u>\$ 48,344</u>	<u>\$ 2,044</u>	<u>\$ 37,889</u>	<u>\$ 96,971</u>	<u>\$ 65,048</u>	<u>\$ 8,968</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Health Coordinator Grant	Housing Rehabilitation Fund	Law Enforcement Continuing Education	Clerks Perpetuation	Riverboat Revenue Fund	Community Correction Grant	Enhanced 911
Cash and investments - beginning	\$ 2,909	\$ -	\$ 2,574	\$ 25,737	\$ 801,952	\$ -	\$ 51,021
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	447,772	567,603	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	8,568	-	-	-
Other receipts	-	42,631	266	-	-	-	328,819
Total receipts	-	42,631	266	8,568	447,772	567,603	328,819
Disbursements:							
Personal services	-	-	-	-	-	-	248,512
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	38,000	-	5,122
Capital outlay	-	42,631	-	-	510,017	-	68,732
Other disbursements	-	-	-	11,557	-	567,603	3,848
Total disbursements	-	42,631	-	11,557	548,017	567,603	326,214
Excess (deficiency) of receipts over disbursements	-	-	266	(2,989)	(100,245)	-	2,605
Cash and investments - ending	\$ 2,909	\$ -	\$ 2,840	\$ 22,748	\$ 701,707	\$ -	\$ 53,626

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Local Emergency Planning And Right To Know	Highway	Parks And Recreation	Property Reassessment	Probation Users Fee Juvenile	Probation User Fees Adult
Cash and investments - beginning	\$ 31,641	\$ 12,872	\$ 248,515	\$ (55,186)	\$ 398,239	\$ 12,732	\$ 81,264
Receipts:							
Taxes	-	-	-	-	226,257	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,903,897	-	2,512	-	-
Charges for services	-	3,145	-	-	-	-	-
Fines and forfeits	22,066	-	-	-	-	4,754	88,364
Other receipts	-	-	72,113	53	132	-	-
Total receipts	<u>22,066</u>	<u>3,145</u>	<u>1,976,010</u>	<u>53</u>	<u>228,901</u>	<u>4,754</u>	<u>88,364</u>
Disbursements:							
Personal services	-	-	1,070,917	545	108,421	-	74,532
Supplies	-	573	403,952	-	7,168	927	100
Other services and charges	23,416	1,027	143,169	-	306,268	3,258	-
Capital outlay	-	-	237,793	-	-	-	-
Other disbursements	-	-	57,564	-	134	-	-
Total disbursements	<u>23,416</u>	<u>1,600</u>	<u>1,913,395</u>	<u>545</u>	<u>421,991</u>	<u>4,185</u>	<u>74,632</u>
Excess (deficiency) of receipts over disbursements	<u>(1,350)</u>	<u>1,545</u>	<u>62,615</u>	<u>(492)</u>	<u>(193,090)</u>	<u>569</u>	<u>13,732</u>
Cash and investments - ending	<u>\$ 30,291</u>	<u>\$ 14,417</u>	<u>\$ 311,130</u>	<u>\$ (55,678)</u>	<u>\$ 205,149</u>	<u>\$ 13,301</u>	<u>\$ 94,996</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Recorders Perpetuation	Local Health Maintenance	Community Corrections Home Detention	GAL/CASA	Supplemental Public Defender	Surveyors Corner Perpetuation	Jury Pay
Cash and investments - beginning	\$ 151,174	\$ 72,185	\$ 89,657	\$ 27,209	\$ 25,845	\$ 24,727	\$ 10,188
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	23,986	33,139	-	-	-	5,730	-
Fines and forfeits	-	-	99,146	-	9,964	-	2,594
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>23,986</u>	<u>33,139</u>	<u>99,146</u>	<u>-</u>	<u>9,964</u>	<u>5,730</u>	<u>2,594</u>
Disbursements:							
Personal services	-	21,190	66,589	-	-	-	-
Supplies	-	8,488	3,632	-	-	-	-
Other services and charges	86,375	1,821	38,863	-	-	5,748	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,648	-	-
Total disbursements	<u>86,375</u>	<u>31,499</u>	<u>109,084</u>	<u>-</u>	<u>6,648</u>	<u>5,748</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(62,389)</u>	<u>1,640</u>	<u>(9,938)</u>	<u>-</u>	<u>3,316</u>	<u>(18)</u>	<u>2,594</u>
Cash and investments - ending	<u>\$ 88,785</u>	<u>\$ 73,825</u>	<u>\$ 79,719</u>	<u>\$ 27,209</u>	<u>\$ 29,161</u>	<u>\$ 24,709</u>	<u>\$ 12,782</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	SHSP Grant	Community Service Restitution	Community Transition Program	Impact Grant	Tobacco Master Settlement	Bioterrorism/Health
Cash and investments - beginning	\$ 147	\$ 1,360	\$ 5,059	\$ -	\$ 20	\$ 24,621	\$ 170
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	60,782	-	19,195	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	15,428	-	-	-	-
Total receipts	-	-	15,428	60,782	-	19,195	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	22,659	-
Other disbursements	-	-	7,369	60,782	20	-	-
Total disbursements	-	-	7,369	60,782	20	22,659	-
Excess (deficiency) of receipts over disbursements	-	-	8,059	-	(20)	(3,464)	-
Cash and investments - ending	\$ 147	\$ 1,360	\$ 13,118	\$ -	\$ -	\$ 21,157	\$ 170

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	H1N1 Grant #3	H1N1 Grant Health	Posey Township Water System Grant	Park Non-Reverting Fund (Concessions)	Rainy Day	State Welfare Excise Allocation	Riverboat Wage Revenue Share
Cash and investments - beginning	\$ 4,761	\$ (3,399)	\$ 2,500	\$ (65,993)	\$ 439,617	\$ -	\$ 80,990
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	43,650	-	170,363
Charges for services	-	-	-	227,354	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,595	13,736	-	-	231,433	754,002	-
Total receipts	30,595	13,736	-	227,354	275,083	754,002	170,363
Disbursements:							
Personal services	-	-	-	114,743	6,248	-	-
Supplies	-	-	-	101,600	-	-	-
Other services and charges	-	-	-	43,998	533,644	-	114,778
Capital outlay	-	-	-	22,736	-	-	-
Other disbursements	35,356	10,337	2,500	-	-	754,002	55,221
Total disbursements	35,356	10,337	2,500	283,077	539,892	754,002	169,999
Excess (deficiency) of receipts over disbursements	(4,761)	3,399	(2,500)	(55,723)	(264,809)	-	364
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (121,716)	\$ 174,808	\$ -	\$ 81,354

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Economic Development Income Tax	HAVA Voting Machine Title III	Community Emergency Rescue Team Sub-Grant	County Corrections	Child Care Advocacy	Levy Excess	Immunization Program Fund
Cash and investments - beginning	\$ 119,093	\$ 7,926	\$ 835	\$ 72,496	\$ 1,325	\$ -	\$ -
Receipts:							
Taxes	685,030	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	76,550	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	15,965	-
Total receipts	<u>685,030</u>	<u>-</u>	<u>-</u>	<u>76,550</u>	<u>-</u>	<u>15,965</u>	<u>-</u>
Disbursements:							
Personal services	115,000	-	-	-	-	-	-
Supplies	-	-	-	138,535	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	511,914	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	6,023
Total disbursements	<u>626,914</u>	<u>-</u>	<u>-</u>	<u>138,535</u>	<u>-</u>	<u>-</u>	<u>6,023</u>
Excess (deficiency) of receipts over disbursements	<u>58,116</u>	<u>-</u>	<u>-</u>	<u>(61,985)</u>	<u>-</u>	<u>15,965</u>	<u>(6,023)</u>
Cash and investments - ending	<u>\$ 177,209</u>	<u>\$ 7,926</u>	<u>\$ 835</u>	<u>\$ 10,511</u>	<u>\$ 1,325</u>	<u>\$ 15,965</u>	<u>\$ (6,023)</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	2007 LETPP/GIS Grant	Washington County Plan Commission	Comprehensive Plan PI-09-010	Adult Protective Service (APSU)	State Coroners Continuing Education	Sheriff Sale Fund	Identification Security Protection
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (7,404)	\$ 361	\$ 17,655	\$ 33,812
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,267	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	81,923	-	9,500	8,458
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,894	29,000	30,000	-	-	-	-
Total receipts	<u>14,894</u>	<u>29,000</u>	<u>30,000</u>	<u>81,923</u>	<u>2,267</u>	<u>9,500</u>	<u>8,458</u>
Disbursements:							
Personal services	-	-	-	70,287	-	-	-
Supplies	-	-	-	1,117	-	-	-
Other services and charges	-	11,653	-	14,949	-	-	-
Capital outlay	-	-	-	1,560	-	-	-
Other disbursements	14,894	-	30,000	-	2,315	19,982	-
Total disbursements	<u>14,894</u>	<u>11,653</u>	<u>30,000</u>	<u>87,913</u>	<u>2,315</u>	<u>19,982</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>17,347</u>	<u>-</u>	<u>(5,990)</u>	<u>(48)</u>	<u>(10,482)</u>	<u>8,458</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 17,347</u>	<u>\$ -</u>	<u>\$ (13,394)</u>	<u>\$ 313</u>	<u>\$ 7,173</u>	<u>\$ 42,270</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Offender Interstate Comp	Wireless 911	Probation Administration Fee	TIF District	Prosecutor Special Fee (Bad Check)	Law Enforcement Contuing Education	Marijuana
Cash and investments - beginning	\$ 38	\$ 59,160	\$ 34,142	\$ 69,272	\$ 300	\$ 12,742	\$ 3,953
Receipts:							
Taxes	-	-	-	38,761	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,313	-	-
Fines and forfeits	870	-	16,528	-	-	17,186	2,404
Other receipts	-	119,378	-	-	-	-	-
Total receipts	<u>870</u>	<u>119,378</u>	<u>16,528</u>	<u>38,761</u>	<u>6,313</u>	<u>17,186</u>	<u>2,404</u>
Disbursements:							
Personal services	-	-	36,335	-	-	-	352
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,307	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	847	160,000	-	11,495	6,338	-	-
Total disbursements	<u>847</u>	<u>160,000</u>	<u>36,335</u>	<u>11,495</u>	<u>6,338</u>	<u>4,307</u>	<u>352</u>
Excess (deficiency) of receipts over disbursements	<u>23</u>	<u>(40,622)</u>	<u>(19,807)</u>	<u>27,266</u>	<u>(25)</u>	<u>12,879</u>	<u>2,052</u>
Cash and investments - ending	<u>\$ 61</u>	<u>\$ 18,538</u>	<u>\$ 14,335</u>	<u>\$ 96,538</u>	<u>\$ 275</u>	<u>\$ 25,621</u>	<u>\$ 6,005</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pre-Trial Prosecutor	Sherriff's Repeater Tower	Build Washington County	Levy Excess-Welfare	PCA Fee Payment	PTRC And HC Settlement	Insurance Nonreverting
Cash and investments - beginning	\$ 6,259	\$ 24,838	\$ 13,985	\$ 69,915	\$ 1,483	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	17,099	-	-	-	1,971	-	-
Fines and forfeits	25,808	-	-	-	-	-	-
Other receipts	-	10,368	-	-	-	6,189	768,251
Total receipts	<u>42,907</u>	<u>10,368</u>	<u>-</u>	<u>-</u>	<u>1,971</u>	<u>6,189</u>	<u>768,251</u>
Disbursements:							
Personal services	40,886	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,599	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,360	9,852	69,915	1,419	6,189	753,348
Total disbursements	<u>47,485</u>	<u>3,360</u>	<u>9,852</u>	<u>69,915</u>	<u>1,419</u>	<u>6,189</u>	<u>753,348</u>
Excess (deficiency) of receipts over disbursements	<u>(4,578)</u>	<u>7,008</u>	<u>(9,852)</u>	<u>(69,915)</u>	<u>552</u>	<u>-</u>	<u>14,903</u>
Cash and investments - ending	<u>\$ 1,681</u>	<u>\$ 31,846</u>	<u>\$ 4,133</u>	<u>\$ -</u>	<u>\$ 2,035</u>	<u>\$ -</u>	<u>\$ 14,903</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Lease Rental	Urine Screen Test	Investigation Fund-Sheriff	Courthouse Lighting	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail
Cash and investments - beginning	\$ -	\$ 52,469	\$ 21,927	\$ -	\$ 79,020	\$ 166,251	\$ 310,866
Receipts:							
Taxes	199,583	-	-	-	157,277	321,910	91,974
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,216	-	-	-	1,747	3,574	1,022
Charges for services	-	-	-	-	95,116	2,322	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	12,988	1,988	1,000	-	16,342	155,295
Total receipts	<u>201,799</u>	<u>12,988</u>	<u>1,988</u>	<u>1,000</u>	<u>254,140</u>	<u>344,148</u>	<u>248,291</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	60,000	-	-
Other services and charges	201,351	27,187	-	-	213,410	526,172	192,576
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1	-	10,731	-	1	2	1
Total disbursements	<u>201,352</u>	<u>27,187</u>	<u>10,731</u>	<u>-</u>	<u>273,411</u>	<u>526,174</u>	<u>192,577</u>
Excess (deficiency) of receipts over disbursements	<u>447</u>	<u>(14,199)</u>	<u>(8,743)</u>	<u>1,000</u>	<u>(19,271)</u>	<u>(182,026)</u>	<u>55,714</u>
Cash and investments - ending	<u>\$ 447</u>	<u>\$ 38,270</u>	<u>\$ 13,184</u>	<u>\$ 1,000</u>	<u>\$ 59,749</u>	<u>\$ (15,775)</u>	<u>\$ 366,580</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Park And Recreation	Rodman Cemetery Donation	Hebron Cemetery Donation	R & F Motsinger Mahuron Estate	Standish Cemetery	Nancy J. Morris Endowment	Riley Trust Endowment
Cash and investments - beginning	\$ 115,118	\$ 584	\$ 1,772	\$ 877	\$ 2,471	\$ 8,956	\$ 31,975
Receipts:							
Taxes	45,987	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	511	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	375	-	-	-	-	-
Total receipts	<u>46,498</u>	<u>375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	648	-	-	-	-	-
Capital outlay	23,831	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>23,831</u>	<u>648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,667</u>	<u>(273)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 137,785</u>	<u>\$ 311</u>	<u>\$ 1,772</u>	<u>\$ 877</u>	<u>\$ 2,471</u>	<u>\$ 8,956</u>	<u>\$ 31,975</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	City And Town Court Cost	Coroner Fund	Washington County Clerk	Surplus Tax Land Sale	Tax Sale Redemption	Surplus Tax Fund/Overpayment	Sales Disclosure Fee
Cash and investments - beginning	\$ 1,223	\$ -	\$ 788,283	\$ 25,345	\$ 6,803	\$ 37,069	\$ 273
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,571	2,750	2,815,809	1,093,287	227,723	72,832	2,975
Total receipts	7,571	2,750	2,815,809	1,093,287	227,723	72,832	2,975
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,799	-	2,791,758	684,107	231,350	66,112	2,795
Total disbursements	7,799	-	2,791,758	684,107	231,350	66,112	2,795
Excess (deficiency) of receipts over disbursements	(228)	2,750	24,051	409,180	(3,627)	6,720	180
Cash and investments - ending	\$ 995	\$ 2,750	\$ 812,334	\$ 434,525	\$ 3,176	\$ 43,789	\$ 453

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Delinquent Sewer Assessment	Infraction Judgements	Inheritance Tax	Inventory Homestead Credit	Local Option	County Treasurer
Cash and investments - beginning	\$ 4,635	\$ 1,145	\$ 65,045	\$ 10,476	\$ -	\$ 520,943
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,593	18,784	388,753	988,511	3,931,272	20,832,956
Total receipts	<u>27,593</u>	<u>18,784</u>	<u>388,753</u>	<u>988,511</u>	<u>3,931,272</u>	<u>20,832,956</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,019	18,152	224,786	975,003	3,931,272	20,905,524
Total disbursements	<u>27,019</u>	<u>18,152</u>	<u>224,786</u>	<u>975,003</u>	<u>3,931,272</u>	<u>20,905,524</u>
Excess (deficiency) of receipts over disbursements	<u>574</u>	<u>632</u>	<u>163,967</u>	<u>13,508</u>	<u>-</u>	<u>(72,568)</u>
Cash and investments - ending	<u>\$ 5,209</u>	<u>\$ 1,777</u>	<u>\$ 229,012</u>	<u>\$ 23,984</u>	<u>\$ -</u>	<u>\$ 448,375</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll	Education Plate Fee Fund	CEDIT	Inn Keepers Tax	Financial Institution Tax Fund	Sheriff Retirement
Cash and investments - beginning	\$ 123,545	\$ -	\$ 21,752	\$ 1,245	\$ -	\$ 1,156,986
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,052,228	1,032	1,048,586	7,341	87,883	113,137
Total receipts	<u>2,052,228</u>	<u>1,032</u>	<u>1,048,586</u>	<u>7,341</u>	<u>87,883</u>	<u>113,137</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,051,948	844	1,047,719	8,586	87,883	56,528
Total disbursements	<u>2,051,948</u>	<u>844</u>	<u>1,047,719</u>	<u>8,586</u>	<u>87,883</u>	<u>56,528</u>
Excess (deficiency) of receipts over disbursements	<u>280</u>	<u>188</u>	<u>867</u>	<u>(1,245)</u>	<u>-</u>	<u>56,609</u>
Cash and investments - ending	<u>\$ 123,825</u>	<u>\$ 188</u>	<u>\$ 22,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,213,595</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mortgage Fee Fund	Commercial Vehicle Excise Tax	Prosecutor's Bad Check Fund	State's Share Of Delinquent Tax	Tax Settlement Fund	Prosecutor's Drug Investigation Fund
Cash and investments - beginning	\$ 223	\$ -	\$ 2,028	\$ -	\$ -	\$ 5,009
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,288	117,193	38,292	5,288	19,817,004	30,197
Total receipts	<u>2,288</u>	<u>117,193</u>	<u>38,292</u>	<u>5,288</u>	<u>19,817,004</u>	<u>30,197</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,303	117,193	38,829	5,288	19,817,004	27,324
Total disbursements	<u>2,303</u>	<u>117,193</u>	<u>38,829</u>	<u>5,288</u>	<u>19,817,004</u>	<u>27,324</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>-</u>	<u>(537)</u>	<u>-</u>	<u>-</u>	<u>2,873</u>
Cash and investments - ending	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 1,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,882</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Washington County Prosecutor Investigation	Park And Recreation Sales Tax	HEA 1001-2008 Homestead Credit	Washington County Recorder	Sheriff Account	Commissary Fund
Cash and investments - beginning	\$ 34,780	\$ 2,812	\$ (1,024)	\$ 7,518	\$ 28,877	\$ 59,628
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,722	202,646	100,560	841,361	134,848
Total receipts	-	13,722	202,646	100,560	841,361	134,848
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,000	13,119	200,685	97,290	703,955	116,727
Total disbursements	25,000	13,119	200,685	97,290	703,955	116,727
Excess (deficiency) of receipts over disbursements	(25,000)	603	1,961	3,270	137,406	18,121
Cash and investments - ending	\$ 9,780	\$ 3,415	\$ 937	\$ 10,788	\$ 166,283	\$ 77,749

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Inmate Trust	Washington County Park And Recreation	Washington County Park And Recreation II	Final HEA 1001-2007 PTRC/HSC	SRI/Commissioner Auction	Totals
Cash and investments - beginning	\$ 7,266	\$ 540	\$ -	\$ -	\$ -	\$ 8,367,855
Receipts:						
Taxes	-	-	-	-	-	8,233,120
Licenses and permits	-	-	-	-	-	77,314
Intergovernmental	-	-	-	-	-	3,287,371
Charges for services	-	-	-	-	-	1,105,585
Fines and forfeits	-	-	-	-	-	448,592
Other receipts	14,684	210,891	64,047	73,006	11,647	58,578,416
Total receipts	14,684	210,891	64,047	73,006	11,647	71,730,398
Disbursements:						
Personal services	-	-	-	-	-	7,023,942
Supplies	-	-	-	-	-	1,068,160
Other services and charges	-	-	-	-	-	4,357,446
Capital outlay	-	-	-	-	-	1,455,638
Other disbursements	16,917	211,081	64,037	73,006	11,647	57,540,412
Total disbursements	16,917	211,081	64,037	73,006	11,647	71,445,598
Excess (deficiency) of receipts over disbursements	(2,233)	(190)	10	-	-	284,800
Cash and investments - ending	\$ 5,033	\$ 350	\$ 10	\$ -	\$ -	\$ 8,652,655

WASHINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

	Ending Balance
Other:	
Capital assets, not being depreciated:	
Land	\$ 944,994
Infrastructure	22,722,004
Buildings	16,376,939
Improvements other than buildings	3,440,208
Machinery and equipment	5,612,000
 Total governmental activities, capital assets not being depreciated	 \$ 49,096,145

WASHINGTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Police cars	\$ 50,276	\$ 27,561
2007 New Holland mower	1,526	1,540
Volvo road grader	47,775	15,305
2006 Chevrolet sign truck	24,679	13,048
2008 Sterling dump truck	65,326	27,518
(3) 2008 Ford 150's	106,034	30,196
Grader, 2 mowers, 2010 dump truck/bed/spinner	220,573	57,000
Phone system	186,151	40,000
2 Backhoes	39,378	27,511
2007 Ford ambulance	20,028	20,837
(2) 2008 Ford ambulances	129,079	46,191
Notes and loans payable:		
Williams building	134,352	36,825
Police cars	55,831	52,708
Total governmental activities debt	<u>\$ 1,081,008</u>	<u>\$ 396,240</u>

WASHINGTON COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Board of County Commissioners
County Auditor
County Sheriff
County Parks and Recreation

WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2011, with John D. Fultz, President of the Board of County Commissioners; Merwyn Fisher, Vice-President of the County Council; and Sarah Bachman, Auditor.