

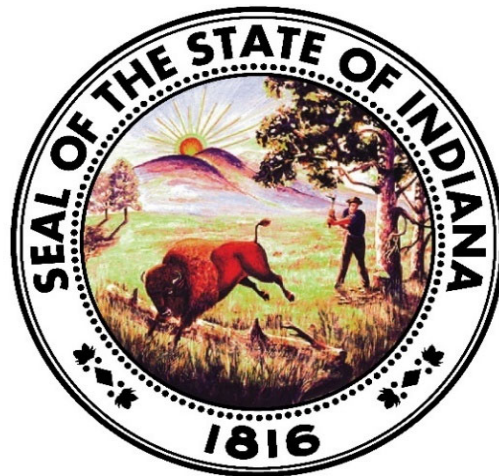
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

12/19/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyra Stephenson	01-01-21 to 12-31-23
County Treasurer	Nancy Coats	01-01-21 to 12-31-23
Clerk of the Circuit Court	Stephanie K. Rockey	01-01-21 to 12-31-23
County Sheriff	Brent A. Miller	01-01-21 to 12-31-23
County Recorder	Terri Graves	01-01-21 to 12-31-23
County Highway Superintendent	Rick Voyles	01-01-21 to 12-31-23
President of the Board of County Commissioners	Phillip D. Marshall	01-01-21 to 12-31-23
President of the County Council	Keeley Stingel	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WASHINGTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Washington County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, 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 for the period of January 1, 2021 to December 31, 2022, 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, for the period of January 1, 2021 to December 31, 2022, 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). 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)

Responsibilities of Management 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 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, 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 and related disclosures 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 Schedules 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 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 do 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 12, 2023

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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 Reports 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 Reports 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.

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WASHINGTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
After Settlement	\$ 893,861	\$ 862,736	\$ 893,361	\$ 863,236	\$ 856,363	\$ 862,736	\$ 856,863
Inmate Trust	119,423	566,583	567,082	118,924	443,480	486,682	75,722
Commissary	307,637	497,437	369,118	435,956	285,693	361,849	359,800
Clerks Trust	659,703	2,315,322	2,105,643	869,382	2,343,164	2,377,935	834,611
General	4,881,364	10,465,305	9,326,218	6,020,451	10,546,632	10,323,476	6,243,607
Accident Report	3,616	3,223	919	5,920	4,370	650	9,640
Campaign Finance Enforcement	155	-	-	155	82	-	237
CEDIT County Share	1,099,498	1,357,875	1,399,823	1,057,550	1,371,637	1,048,109	1,381,078
City And Town Court Costs	3,091	5,078	6,982	1,187	5,195	5,254	1,128
Clerks Records Perpetuation	66,079	17,897	13,873	70,103	18,274	58,256	30,121
Community Corrections-Even Yrs	-	767,911	767,911	-	104,300	44,888	59,412
Community Transition Program	-	21,100	21,100	-	6,875	1,825	5,050
Tourism	58,600	68,289	59,567	67,322	73,095	78,081	62,336
Sales Disclosure-County Share	31,745	6,860	-	38,605	8,570	-	47,175
Cumulative Bridge	619,372	520,039	523,685	615,726	478,344	517,982	576,088
County Cumulative Funds	755,968	342,614	626,270	472,312	305,746	199,544	578,514
Drug Free Community	31,049	27,730	25,000	33,779	25,772	25,000	34,551
Washington County EMS	333,155	1,280,381	1,553,312	60,224	1,576,531	1,625,378	11,377
Emergency Planning/Right To Kn	24,704	3,710	1,243	27,171	3,723	4,270	26,624
Firearms Training	140,758	10,850	11,996	139,612	49,410	23,719	165,303
Health	676,321	593,756	359,803	910,274	629,622	495,689	1,044,207
Identification Security Prote	33,899	5,747	-	39,646	5,110	-	44,756
Local Health Maintenance	82,376	33,139	41,545	73,970	33,139	24,906	82,203
Local Road And Street	503,381	509,109	399,888	612,602	813,363	416,144	1,009,821
LOIT Public Safety-County Shar	835,922	1,076,958	830,032	1,082,848	1,109,641	787,198	1,405,291
Motor Vehicle Highway	163,960	2,020,027	1,872,657	311,330	1,929,681	1,551,937	689,074
Omitted Property Audits	182,426	-	-	182,426	-	-	182,426
Park Nonreverting Operating	457,037	367,790	249,238	575,589	393,746	392,752	576,583
Plat Book Maintenance	33,112	12,125	-	45,237	11,270	-	56,507
Rainy Day	674,991	-	-	674,991	-	-	674,991
Recorders Records Perpetuation	125,654	111,850	50,238	187,266	107,235	46,740	247,761
Riverboat	1,277,378	430,131	-	1,707,509	441,378	45,000	2,103,887
Sex and Violent Offender Count	5,688	2,124	-	7,812	1,989	-	9,801
Supp. Public Defender Services	10,020	45,889	23,254	32,655	22,718	15,709	39,664
Surplus Tax	69,155	40,258	41,755	67,658	43,620	34,404	76,874
Surveyors Corner Perpetuation	79,254	28,720	5,736	102,238	25,550	13,692	114,096
Tax Sale Redemption	-	49,747	49,747	-	67,792	67,792	-
Tax Sale Surplus	551,322	928,910	601,528	878,704	1,035,644	808,870	1,105,478
Tobacco Settlement LHD Acct	33,445	19,066	24,345	28,166	18,639	23,456	23,349
GAL/CASA	-	50,409	50,409	-	62,901	62,901	-
Auditors Ineligible Deductions	6,912	-	-	6,912	-	3,460	3,452
Elected Officials Training Fun	18,272	5,747	100	23,919	5,110	100	28,929
County Offender Transportation	438	568	-	1,006	592	-	1,598
Statewide 9-1-1	146,835	350,890	355,194	142,531	346,146	332,131	156,546
Reassessment - 2015	546,549	436,049	416,222	566,376	505,440	403,904	667,912
Adult Probation Administrative	176,763	20,108	-	196,871	21,590	-	218,461
Supplemental Adult Probation S	191,979	96,449	93,674	194,754	98,977	128,220	165,511
Supplemental Juvenile Probatio	11,220	3,466	2,396	12,290	3,445	1,686	14,049
Law Enforcement Cont. Educatio	32,655	2,871	4,626	30,900	2,581	1,420	32,061

WASHINGTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Sale Administration	45,683	2,370	800	47,253	4,053	2,575	48,731
K-9 Donations	2,928	-	296	2,632	-	884	1,748
Health Clinic	19,456	11,236	9,068	21,624	13,609	12,197	23,036
Courthouse Renovation	12,329	-	-	12,329	-	-	12,329
Jail Bond	486,866	784,360	411,500	859,726	817,077	820,000	856,803
Payroll Clearing	9,318	2,273,174	2,265,987	16,505	2,437,283	2,414,469	39,319
Settlement	-	26,067,007	26,067,007	-	27,165,832	27,165,832	-
CVET Agency	-	124,865	124,865	-	231,184	231,184	-
Financial Institution Tax	-	159,278	159,278	-	77,875	77,875	-
State Fines And Forfeitures	-	28,255	28,105	150	1,275	1,375	50
Infraction Judgements	572	13,610	13,461	721	10,171	9,854	1,038
Special Death Benefit	125	2,120	2,080	165	2,415	2,400	180
State Disclosure State Share	415	7,129	6,774	770	8,530	8,620	680
Coroners Training & Cont. Educ	338	2,745	2,612	471	3,872	3,809	534
Interstate Compact State Share	-	631	631	-	592	529	63
Mortgage Recording Fee State S	273	3,763	3,700	336	3,035	3,145	226
Sex and Violent Offender Admin	11	236	237	10	221	221	10
Child Restraint Violation Fine	-	100	100	-	25	25	-
Sales Tax Collections	7,299	12,729	12,429	7,599	13,035	13,239	7,395
Education Plate Fee Agency	-	375	375	-	319	319	-
Riverboat Revenue Share	96,599	167,225	126,795	137,029	158,674	121,200	174,503
Innkeepers Tax Collections	18,471	59,426	66,876	11,021	71,285	82,306	-
CAGIT County Certified Shares	1,071,705	19,200	-	1,090,905	19,200	230,020	880,085
93.563 Prosecutor PCA	4,231	803	375	4,659	465	516	4,608
93.563 County IV-D Incentive	157,198	11,707	22,692	146,213	11,503	30,000	127,716
93.563 Pros IV-D Incentive Pos	30,183	17,619	6,514	41,288	17,305	8,279	50,314
93.563 Clerk IV-D Incentive	70,515	12,074	9,749	72,840	11,503	10,160	74,183
Courts/Clerk Expansion	93,074	476,004	234,500	334,578	471,282	471,000	334,860
Sheriff Investigative Fund	273	3,108	8	3,373	-	-	3,373
Sheriff Donation	1,209	238	-	1,447	150	-	1,597
MVH Restricted	841,058	1,785,922	2,067,214	559,766	1,866,045	2,099,084	326,727
LIT-Dedicated to PSAP	196,515	117,892	-	314,407	121,865	-	436,272
Opioid Restricted Funds	-	-	-	-	129,106	-	129,106
Opioid Unrestricted Funds	-	-	-	-	54,835	-	54,835
SRI/Commissioner Auction	2,958	-	2,958	-	-	-	-
Sheriff's Repeater Tower Fund	3,505	15,859	10,899	8,465	11,125	10,982	8,608
Coroner Fund	340	-	-	340	-	-	340
Home Detention	109,050	23,715	11,622	121,143	36,492	18,794	138,841
Wash Co Pros Investigation	17,714	7,116	-	24,830	-	-	24,830
County Correctional Fund	40,614	30,603	35,000	36,217	30,603	30,000	36,820
Nancy J Morris Fund	8,956	-	-	8,956	-	-	8,956
Comm. Service Restitution	177	3,295	3,295	-	-	177	-
Urine Screen Test	65,983	24,872	14,464	76,391	27,234	16,265	87,360
Cumulative Park & Recreation	232	-	232	-	-	-	-
Horse Drawn Vehicles	30,021	6,188	-	36,209	5,500	-	41,709
Rodman Cemetery Donation	1,303	832	-	2,135	914	-	3,049
Hebron Cemetery Donation	1,772	-	-	1,772	-	-	1,772
Standish Cemetery	2,471	-	-	2,471	-	-	2,471
Alcohol & Drug	3,782	28,798	28,893	3,687	9,130	12,817	-

WASHINGTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Washington EDA-Industrial Park	329,645	106,137	15,048	420,734	109,155	1,560	528,329
Jury Pay Fund	2,697	1,582	34	4,245	1,349	-	5,594
Marijuana	10,282	485	-	10,767	398	990	10,175
Pre-Trial Prosecutor	27,228	29,523	7,027	49,724	23,092	18,462	54,354
Co. Law Enforcement Cont. Ed	4,864	2,584	-	7,448	-	-	7,448
A & D Veterans Court	550	245	150	645	2,464	2,099	1,010
Airport/Speedway	47,037	12,410	-	59,447	20,747	-	80,194
Cedit Holding	26,172	-	-	26,172	-	-	26,172
Sheriff Drug Investigation	5,961	-	3,000	2,961	-	-	2,961
EEDMA Program	4,182	-	-	4,182	-	-	4,182
Prosecutor Controlled Purchase	5,525	-	-	5,525	-	-	5,525
Emergency Management Donation	800	-	-	800	-	-	800
Courthouse Lighting Project	25,364	6,098	28,616	2,846	100	-	2,946
Wash Co Training Bureau	6,272	8,731	14,022	981	11,740	8,656	4,065
Pioneer Cemetery Fund	500	-	-	500	1,215	-	1,715
Washington County EMS Donation	250	-	250	-	350	-	350
COVID Vaccine Funds	-	736	736	-	-	-	-
Alcohol & Drug - Probation	-	-	-	-	41,856	16,441	25,415
Project LifeSaver	-	1,880	1,449	431	-	21	410
Deductible - Hwy Storage Tanks	-	15,000	-	15,000	-	-	15,000
Day Reporting - Probation	-	-	-	-	4,142	75	4,067
Drug Screens - Probation	-	-	-	-	3,001	2,651	350
Community Service - Probation	-	-	-	-	8,074	7,324	750
Town of Hardinsburg Restricted	-	-	-	-	44,966	6,000	38,966
LIT-Property Tax Relief	245,767	-	-	245,767	-	-	245,767
LIT Certified Shares	-	8,193,518	8,193,518	-	8,469,593	8,469,593	-
LIT Public Safety	-	1,591,547	1,591,547	-	1,645,172	1,645,172	-
LIT Economic Development	-	1,886,278	1,886,278	-	1,949,834	1,949,834	-
Bioterrorism/Health Fund	22	-	-	22	-	-	22
Hava Voting Machine Title III	1,463	-	-	1,463	-	1,463	-
93.074 PHEP Base	-	-	-	-	-	-	-
Community Corrections-Juvenile	-	195,268	195,268	-	5,444	5,444	-
Indiana State Opioid Response	-	60,000	60,000	-	60,000	10,360	49,640
CARES Provider Relief Fund	17,725	-	17,725	-	-	-	-
COVID Grant-ICJI	(23,219)	38,941	15,722	-	810	810	-
CARES 21.019 & 93.323-Health	-	40,320	40,320	-	-	-	-
COVID Grant-ICJI CVA	-	1,652	3,744	(2,092)	2,092	-	-
93.658 Foster Care-Title IV-E	-	-	-	-	3,162	-	3,162
ARP Grant Fund 21.027	-	2,722,832	1,233,314	1,489,518	2,722,832	2,074,493	2,137,857
Community Crossings Grant	-	856,864	856,864	-	945,584	945,584	-
Crime Victim Assistance	(15,605)	24,599	33,671	(24,677)	43,100	48,669	(30,246)
Adult Protective Service (Apsu)	(54,390)	216,266	234,677	(72,801)	230,233	231,462	(74,030)
Ebola/Infectious Disease Control	1	-	1	-	-	-	-
Totals	\$ 21,081,357	\$ 74,702,818	\$ 69,929,862	\$ 25,854,313	\$ 76,439,299	\$ 73,061,060	\$ 29,232,552

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.

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.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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, 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.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Washington County 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 years 2021 and 2022 totaled \$644,781 and \$1,292,500, respectively.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	After Settlement	Inmate Trust	Commissary	Clerks Trust	General	Accident Report	Campaign Finance Enforcement	CEDIT County Share	City And Town Court Costs	Clerks Records Perpetuation	Community Corrections-Even Yrs	Community Transition Program
Cash and investments - beginning	\$ 893,861	\$ 119,423	\$ 307,637	\$ 659,703	\$ 4,881,364	\$ 3,616	\$ 155	\$ 1,099,498	\$ 3,091	\$ 66,079	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	8,734,994	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	26,716	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	968,754	-	-	-	-	-	-	-
Charges for services	-	566,583	497,437	-	361,878	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,315,322	71,680	-	-	-	-	-	-	-
Other receipts	862,736	-	-	-	301,283	3,223	-	1,357,875	5,078	17,897	767,911	21,100
Total receipts	862,736	566,583	497,437	2,315,322	10,465,305	3,223	-	1,357,875	5,078	17,897	767,911	21,100
Disbursements:												
Personal services	-	-	-	-	6,557,901	-	-	-	-	-	-	-
Supplies	-	-	-	-	135,330	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,462,471	-	-	184,829	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	28,893	-	-	1,214,994	-	-	-	-
Other disbursements	893,361	567,082	369,118	2,105,643	141,623	919	-	-	6,982	13,873	767,911	21,100
Total disbursements	893,361	567,082	369,118	2,105,643	9,326,218	919	-	1,399,823	6,982	13,873	767,911	21,100
Excess (deficiency) of receipts over disbursements	(30,625)	(499)	128,319	209,679	1,139,087	2,304	-	(41,948)	(1,904)	4,024	-	-
Cash and investments - ending	\$ 863,236	\$ 118,924	\$ 435,956	\$ 869,382	\$ 6,020,451	\$ 5,920	\$ 155	\$ 1,057,550	\$ 1,187	\$ 70,103	\$ -	\$ -

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

	Tourism	Sales Disclosure-County Share	Cumulative Bridge	County Cumulative Funds	Drug Free Community	Washington County EMS	Emergency Planning/Right To Kn	Firearms Training	Health	Identification Security Prote	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 58,600	\$ 31,745	\$ 619,372	\$ 755,968	\$ 31,049	\$ 333,155	\$ 24,704	\$ 140,758	\$ 676,321	\$ 33,899	\$ 82,376	\$ 503,381
Receipts:												
Taxes	68,289	-	317,510	281,123	-	-	-	-	391,889	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	34,930	31,689	-	-	-	-	43,114	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	6,860	167,599	29,802	27,730	1,280,381	3,710	10,850	158,753	5,747	33,139	509,109
Total receipts	68,289	6,860	520,039	342,614	27,730	1,280,381	3,710	10,850	593,756	5,747	33,139	509,109
Disbursements:												
Personal services	-	-	-	-	4,000	1,209,608	-	-	325,925	-	32,378	-
Supplies	-	-	-	-	500	119,141	-	-	6,634	-	3,407	-
Other services and charges	59,567	-	99,744	212,733	20,500	165,464	293	-	17,877	-	1,388	399,888
Debt service - principal and interest	-	-	-	-	-	54,503	-	-	-	-	-	-
Capital outlay	-	-	423,941	413,537	-	80	950	-	9,367	-	4,372	-
Other disbursements	-	-	-	-	-	4,516	-	11,996	-	-	-	-
Total disbursements	59,567	-	523,685	626,270	25,000	1,553,312	1,243	11,996	359,803	-	41,545	399,888
Excess (deficiency) of receipts over disbursements	8,722	6,860	(3,646)	(283,656)	2,730	(272,931)	2,467	(1,146)	233,953	5,747	(8,406)	109,221
Cash and investments - ending	\$ 67,322	\$ 38,605	\$ 615,726	\$ 472,312	\$ 33,779	\$ 60,224	\$ 27,171	\$ 139,612	\$ 910,274	\$ 39,646	\$ 73,970	\$ 612,602

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

	LOIT Public Safety-County Shar	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Recorders Records Perpetuation	Riverboat	Sex and Violent Offender Count	Supp. Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ 835,922	\$ 163,960	\$ 182,426	\$ 457,037	\$ 33,112	\$ 674,991	\$ 125,654	\$ 1,277,378	\$ 5,688	\$ 10,020	\$ 69,155	\$ 79,254
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,785,922	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,076,958	234,105	-	367,790	12,125	-	111,850	430,131	2,124	45,889	40,258	28,720
Total receipts	1,076,958	2,020,027	-	367,790	12,125	-	111,850	430,131	2,124	45,889	40,258	28,720
Disbursements:												
Personal services	363,860	799,878	-	142,295	-	-	-	-	-	-	-	-
Supplies	283,961	122,633	-	33,368	-	-	-	-	-	-	-	-
Other services and charges	137,206	278,019	-	48,326	-	-	50,238	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	45,005	672,127	-	25,249	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	23,254	41,755	5,736
Total disbursements	830,032	1,872,657	-	249,238	-	-	50,238	-	-	23,254	41,755	5,736
Excess (deficiency) of receipts over disbursements	246,926	147,370	-	118,552	12,125	-	61,612	430,131	2,124	22,635	(1,497)	22,984
Cash and investments - ending	\$ 1,082,848	\$ 311,330	\$ 182,426	\$ 575,589	\$ 45,237	\$ 674,991	\$ 187,266	\$ 1,707,509	\$ 7,812	\$ 32,655	\$ 67,658	\$ 102,238

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

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Acct	GAL/CASA	Auditors Ineligible Deductions	Elected Officials Training Fun	County Offender Transportation	Statewide 9-1-1	Reassessment - 2015	Adult Probation Administrative	Supplemental Adult Probation \$	Supplemental Juvenile Probatio
Cash and investments - beginning	\$ -	\$ 551,322	\$ 33,445	\$ -	\$ 6,912	\$ 18,272	\$ 438	\$ 146,835	\$ 546,549	\$ 176,763	\$ 191,979	\$ 11,220
Receipts:												
Taxes	-	-	-	-	-	-	-	-	391,889	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	44,160	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	49,747	928,910	19,066	50,409	-	5,747	568	350,890	-	20,108	96,449	3,466
Total receipts	49,747	928,910	19,066	50,409	-	5,747	568	350,890	436,049	20,108	96,449	3,466
Disbursements:												
Personal services	-	-	-	-	-	-	-	306,468	175,093	-	91,758	-
Supplies	-	-	15,630	-	-	-	-	-	10,639	-	790	1,046
Other services and charges	-	-	-	-	-	-	-	48,726	230,490	-	1,126	1,350
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,715	-	-	-	-	-	-	-	-	-
Other disbursements	49,747	601,528	-	50,409	-	100	-	-	-	-	-	-
Total disbursements	49,747	601,528	24,345	50,409	-	100	-	355,194	416,222	-	93,674	2,396
Excess (deficiency) of receipts over disbursements	-	327,382	(5,279)	-	-	5,647	568	(4,304)	19,827	20,108	2,775	1,070
Cash and investments - ending	\$ -	\$ 878,704	\$ 28,166	\$ -	\$ 6,912	\$ 23,919	\$ 1,006	\$ 142,531	\$ 566,376	\$ 196,871	\$ 194,754	\$ 12,290

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

	Law Enforcement Cont. Educatio	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation	Jail Bond	Payroll Clearing	Settlement	CVET Agency	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 32,655	\$ 45,683	\$ 2,928	\$ 19,456	\$ 12,329	\$ 486,866	\$ 9,318	\$ -	\$ -	\$ -	\$ -	\$ 572
Receipts:												
Taxes	-	-	-	-	-	711,066	-	26,067,007	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	73,294	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,871	2,370	-	11,236	-	-	2,273,174	-	124,865	159,278	28,255	13,610
Total receipts	2,871	2,370	-	11,236	-	784,360	2,273,174	26,067,007	124,865	159,278	28,255	13,610
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	4,626	-	-	-	-	-	-	-	-	57,167	-	-
Debt service - principal and interest	-	-	-	-	-	411,500	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	800	296	9,068	-	-	2,265,987	26,067,007	124,865	102,111	28,105	13,461
Total disbursements	4,626	800	296	9,068	-	411,500	2,265,987	26,067,007	124,865	159,278	28,105	13,461
Excess (deficiency) of receipts over disbursements	(1,755)	1,570	(296)	2,168	-	372,860	7,187	-	-	-	150	149
Cash and investments - ending	\$ 30,900	\$ 47,253	\$ 2,632	\$ 21,624	\$ 12,329	\$ 859,726	\$ 16,505	\$ -	\$ -	\$ -	\$ 150	\$ 721

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

	Special Death Benefit	State Disclosure State Share	Coroners Training & Cont. Educ	Interstate Compact State Share	Mortgage Recording Fee State S	Sex and Violent Offender Admin	Child Restraint Violation Fine	Sales Tax Collections	Education Plate Fee Agency	Riverboat Revenue Share	Innkeepers Tax Collections	CAGIT County Certified Shares
Cash and investments - beginning	\$ 125	\$ 415	\$ 338	\$ -	\$ 273	\$ 11	\$ -	\$ 7,299	\$ -	\$ 96,599	\$ 18,471	\$ 1,071,705
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,120	7,129	2,745	631	3,763	236	100	12,729	375	167,225	59,426	19,200
Total receipts	2,120	7,129	2,745	631	3,763	236	100	12,729	375	167,225	59,426	19,200
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	73,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,080	6,774	2,612	631	3,700	237	100	12,429	375	53,045	66,876	-
Total disbursements	2,080	6,774	2,612	631	3,700	237	100	12,429	375	126,795	66,876	-
Excess (deficiency) of receipts over disbursements	40	355	133	-	63	(1)	-	300	-	40,430	(7,450)	19,200
Cash and investments - ending	\$ 165	\$ 770	\$ 471	\$ -	\$ 336	\$ 10	\$ -	\$ 7,599	\$ -	\$ 137,029	\$ 11,021	\$ 1,090,905

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

	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive	Courts/Clerk Expansion	Sheriff Investigative Fund	Sheriff Donation	MVH Restricted	LIT-Dedicated to PSAP	Opioid Restricted Funds	Opioid Unrestricted Funds	SRI/Commissioner Auction
Cash and investments - beginning	\$ 4,231	\$ 157,198	\$ 30,183	\$ 70,515	\$ 93,074	\$ 273	\$ 1,209	\$ 841,058	\$ 196,515	\$ -	\$ -	\$ 2,958
Receipts:												
Taxes	-	-	-	-	431,537	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	44,467	-	-	1,785,922	-	-	-	-
Charges for services	-	-	-	-	-	3,108	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	803	11,707	17,619	12,074	-	-	238	-	117,892	-	-	-
Total receipts	803	11,707	17,619	12,074	476,004	3,108	238	1,785,922	117,892	-	-	-
Disbursements:												
Personal services	-	12,692	-	-	-	-	-	632,612	-	-	-	-
Supplies	-	10,000	-	-	-	-	-	162,963	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	234,500	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,271,639	-	-	-	-
Other disbursements	375	-	6,514	9,749	-	8	-	-	-	-	-	2,958
Total disbursements	375	22,692	6,514	9,749	234,500	8	-	2,067,214	-	-	-	2,958
Excess (deficiency) of receipts over disbursements	428	(10,985)	11,105	2,325	241,504	3,100	238	(281,292)	117,892	-	-	(2,958)
Cash and investments - ending	\$ 4,659	\$ 146,213	\$ 41,288	\$ 72,840	\$ 334,578	\$ 3,373	\$ 1,447	\$ 559,766	\$ 314,407	\$ -	\$ -	\$ -

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

	Sheriff's Repeater Tower Fund	Coroner Fund	Home Detention	Wash Co Pros Investigation	County Correctional Fund	Nancy J Morris Fund	Comm. Service Restitution	Urine Screen Test	Cumulative Park & Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation
Cash and investments - beginning	\$ 3,505	\$ 340	\$ 109,050	\$ 17,714	\$ 40,614	\$ 8,956	\$ 177	\$ 65,983	\$ 232	\$ 30,021	\$ 1,303	\$ 1,772
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	15,859	-	23,715	7,116	30,603	-	3,295	24,872	-	6,188	832	-
Total receipts	15,859	-	23,715	7,116	30,603	-	3,295	24,872	-	6,188	832	-
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	4,225	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	7,397	-	-	-	-	14,464	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	35,000	-	-	-	-	-	-	-
Other disbursements	10,899	-	-	-	-	-	3,295	-	232	-	-	-
Total disbursements	10,899	-	11,622	-	35,000	-	3,295	14,464	232	-	-	-
Excess (deficiency) of receipts over disbursements	4,960	-	12,093	7,116	(4,397)	-	-	10,408	(232)	6,188	832	-
Cash and investments - ending	\$ 8,465	\$ 340	\$ 121,143	\$ 24,830	\$ 36,217	\$ 8,956	\$ 177	\$ 76,391	\$ -	\$ 36,209	\$ 2,135	\$ 1,772

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

	Standish Cemetery	Alcohol & Drug	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	Co. Law Enforcement Cont. Ed	A & D Veterans Court	Airport/Speedway	Cedit Holding	Sheriff Drug Investigation	EEDMA Program
Cash and investments - beginning	\$ 2,471	\$ 3,782	\$ 329,645	\$ 2,697	\$ 10,282	\$ 27,228	\$ 4,864	\$ 550	\$ 47,037	\$ 26,172	\$ 5,961	\$ 4,182
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	28,798	106,137	1,582	485	29,523	2,584	245	12,410	-	-	-
Total receipts	-	28,798	106,137	1,582	485	29,523	2,584	245	12,410	-	-	-
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,568	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,459	-	-	-	-	-	-
Other disbursements	-	28,893	15,048	34	-	-	-	150	-	-	3,000	-
Total disbursements	-	28,893	15,048	34	-	7,027	-	150	-	-	3,000	-
Excess (deficiency) of receipts over disbursements	-	(95)	91,089	1,548	485	22,496	2,584	95	12,410	-	(3,000)	-
Cash and investments - ending	\$ 2,471	\$ 3,687	\$ 420,734	\$ 4,245	\$ 10,767	\$ 49,724	\$ 7,448	\$ 645	\$ 59,447	\$ 26,172	\$ 2,961	\$ 4,182

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

	Prosecutor Controlled Purchase	Emergency Management Donation	Courthouse Lighting Project	Wash Co Training Bureau	Pioneer Cemetery Fund	Washington County EMS Donation	COVID Vaccine Funds	Alcohol & Drug - Probation	Project LifeSaver	Deductible - Hwy Storage Tanks	Day Reporting - Probation	Drug Screens - Probation
Cash and investments - beginning	\$ 5,525	\$ 800	\$ 25,364	\$ 6,272	\$ 500	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	6,098	8,731	-	-	736	-	1,880	15,000	-	-
Total receipts	-	-	6,098	8,731	-	-	736	-	1,880	15,000	-	-
Disbursements:												
Personal services	-	-	-	382	-	-	-	-	-	-	-	-
Supplies	-	-	-	8,767	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,873	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	28,616	-	-	250	736	-	1,449	-	-	-
Total disbursements	-	-	28,616	14,022	-	250	736	-	1,449	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(22,518)	(5,291)	-	(250)	-	-	431	15,000	-	-
Cash and investments - ending	\$ 5,525	\$ 800	\$ 2,846	\$ 981	\$ 500	\$ -	\$ -	\$ -	\$ 431	\$ 15,000	\$ -	\$ -

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

	Community Service - Probation	Town of Hardinsburg Restricted	LIT-Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Bioterrorism/Health Fund	Hava Voting Machine Title III	93.074 PHEP Base	Community Corrections-Juvenile	Indiana State Opioid Response
Cash and investments - beginning	\$ -	\$ -	\$ 245,767	\$ -	\$ -	\$ -	\$ 22	\$ 1,463	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	8,193,518	1,591,547	1,886,278	-	-	-	195,268	60,000
Total receipts	-	-	-	8,193,518	1,591,547	1,886,278	-	-	-	195,268	60,000
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,193,518	1,591,547	1,886,278	-	-	-	195,268	60,000
Total disbursements	-	-	-	8,193,518	1,591,547	1,886,278	-	-	-	195,268	60,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 245,767	\$ -	\$ -	\$ -	\$ 22	\$ 1,463	\$ -	\$ -	\$ -

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

	CARES Provider Relief Fund	COVID Grant-ICJI	CARES 21.019 & 93.323-Health	COVID Grant-ICJI CVA	93.658 Foster Care-Title IV-E	ARP Grant Fund 21.027	Community Crossings Grant	Crime Victim Assistance	Adult Protective Service (Apsu)	Ebola/Infectious Disease Control	Totals
Cash and investments - beginning	\$ 17,725	\$ (23,219)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,605)	\$ (54,390)	\$ 1	\$ 21,081,357
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	37,395,304
Licenses and permits	-	-	-	-	-	-	-	-	-	-	26,716
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	4,812,252
Charges for services	-	-	-	-	-	-	-	-	-	-	1,429,006
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	2,387,002
Other receipts	-	38,941	40,320	1,652	-	2,722,832	856,864	24,599	216,266	-	28,652,538
Total receipts	-	38,941	40,320	1,652	-	2,722,832	856,864	24,599	216,266	-	74,702,818
Disbursements:											
Personal services	-	-	-	-	-	-	-	33,671	220,559	-	10,909,080
Supplies	4,811	-	-	-	-	1,233,314	-	-	2,424	-	2,159,583
Other services and charges	-	-	-	-	-	-	-	-	11,694	-	4,598,774
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	700,503
Capital outlay	-	-	-	-	-	-	-	-	-	-	4,156,328
Other disbursements	12,914	15,722	40,320	3,744	-	-	856,864	-	-	1	47,405,594
Total disbursements	17,725	15,722	40,320	3,744	-	1,233,314	856,864	33,671	234,677	1	69,929,862
Excess (deficiency) of receipts over disbursements	(17,725)	23,219	-	(2,092)	-	1,489,518	-	(9,072)	(18,411)	(1)	4,772,956
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2,092)	\$ -	\$ 1,489,518	\$ -	\$ (24,677)	\$ (72,801)	\$ -	\$ 25,854,313

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement	Inmate Trust	Commissary	Clerks Trust	General	Accident Report	Campaign Finance Enforcement	CEDIT County Share	City And Town Court Costs	Clerks Records Perpetuation	Community Corrections-Even Yrs	Community Transition Program
Cash and investments - beginning	\$ 863,236	\$ 118,924	\$ 435,956	\$ 869,382	\$ 6,020,451	\$ 5,920	\$ 155	\$ 1,057,550	\$ 1,187	\$ 70,103	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	8,698,171	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	26,390	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	921,764	-	-	-	-	-	-	-
Charges for services	-	(37,118)	-	-	351,291	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	67,832	-	-	-	-	-	-	-
Other receipts	856,363	480,598	285,693	2,343,164	481,184	4,370	82	1,371,637	5,195	18,274	104,300	6,875
Total receipts	856,363	443,480	285,693	2,343,164	10,546,632	4,370	82	1,371,637	5,195	18,274	104,300	6,875
Disbursements:												
Personal services	-	-	-	-	7,082,238	-	-	-	-	-	42,287	-
Supplies	-	-	-	-	169,252	-	-	-	-	-	1,459	-
Other services and charges	-	-	-	-	2,836,397	-	-	113,690	-	-	1,142	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	34,837	-	-	934,419	-	-	-	-
Other disbursements	862,736	486,682	361,849	2,377,935	200,752	650	-	-	5,254	58,256	-	1,825
Total disbursements	862,736	486,682	361,849	2,377,935	10,323,476	650	-	1,048,109	5,254	58,256	44,888	1,825
Excess (deficiency) of receipts over disbursements	(6,373)	(43,202)	(76,156)	(34,771)	223,156	3,720	82	323,528	(59)	(39,982)	59,412	5,050
Cash and investments - ending	\$ 856,863	\$ 75,722	\$ 359,800	\$ 834,611	\$ 6,243,607	\$ 9,640	\$ 237	\$ 1,381,078	\$ 1,128	\$ 30,121	\$ 59,412	\$ 5,050

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tourism	Sales Disclosure-County Share	Cumulative Bridge	County Cumulative Funds	Drug Free Community	Washington County EMS	Emergency Planning/Right To Kn	Firearms Training	Health	Identification Security Prote	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 67,322	\$ 38,605	\$ 615,726	\$ 472,312	\$ 33,779	\$ 60,224	\$ 27,171	\$ 139,612	\$ 910,274	\$ 39,646	\$ 73,970	\$ 612,602
Receipts:												
Taxes	63,095	-	324,773	275,634	-	-	-	-	456,565	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	34,769	29,504	-	-	-	-	48,875	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	10,000	8,570	118,802	608	25,772	1,576,531	3,723	49,410	124,182	5,110	33,139	813,363
Total receipts	73,095	8,570	478,344	305,746	25,772	1,576,531	3,723	49,410	629,622	5,110	33,139	813,363
Disbursements:												
Personal services	-	-	-	-	4,000	1,308,402	-	-	312,220	-	17,466	-
Supplies	-	-	-	-	500	151,950	-	-	7,272	-	6,036	-
Other services and charges	-	-	188,990	137,830	20,500	111,187	575	-	19,183	-	1,404	416,144
Debt service - principal and interest	-	-	-	-	-	53,839	-	-	-	-	-	-
Capital outlay	-	-	328,992	61,714	-	-	3,695	-	157,014	-	-	-
Other disbursements	78,081	-	-	-	-	-	-	23,719	-	-	-	-
Total disbursements	78,081	-	517,982	199,544	25,000	1,625,378	4,270	23,719	495,689	-	24,906	416,144
Excess (deficiency) of receipts over disbursements	(4,986)	8,570	(39,638)	106,202	772	(48,847)	(547)	25,691	133,933	5,110	8,233	397,219
Cash and investments - ending	\$ 62,336	\$ 47,175	\$ 576,088	\$ 578,514	\$ 34,551	\$ 11,377	\$ 26,624	\$ 165,303	\$ 1,044,207	\$ 44,756	\$ 82,203	\$ 1,009,821

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Public Safety-County Shar	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Recorders Records Perpetuation	Riverboat	Sex and Violent Offender Count	Supp. Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ 1,082,848	\$ 311,330	\$ 182,426	\$ 575,589	\$ 45,237	\$ 674,991	\$ 187,266	\$ 1,707,509	\$ 7,812	\$ 32,655	\$ 67,658	\$ 102,238
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,866,045	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,109,641	63,636	-	393,746	11,270	-	107,235	441,378	1,989	22,718	43,620	25,550
Total receipts	1,109,641	1,929,681	-	393,746	11,270	-	107,235	441,378	1,989	22,718	43,620	25,550
Disbursements:												
Personal services	303,665	813,668	-	193,267	-	-	-	-	-	-	-	-
Supplies	333,856	98,162	-	32,176	-	-	-	-	-	-	-	-
Other services and charges	115,508	226,859	-	7,205	-	-	46,740	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	34,169	413,248	-	160,104	-	-	-	45,000	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	15,709	34,404	13,692	-
Total disbursements	787,198	1,551,937	-	392,752	-	-	46,740	45,000	15,709	34,404	13,692	-
Excess (deficiency) of receipts over disbursements	322,443	377,744	-	994	11,270	-	60,495	396,378	1,989	7,009	9,216	11,858
Cash and investments - ending	\$ 1,405,291	\$ 689,074	\$ 182,426	\$ 576,583	\$ 56,507	\$ 674,991	\$ 247,761	\$ 2,103,887	\$ 9,801	\$ 39,664	\$ 76,874	\$ 114,096

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Acct	GAL/CASA	Auditors Ineligible Deductions	Elected Officials Training Fun	County Offender Transportation	Statewide 9-1-1	Reassessment - 2015	Adult Probation Administrative	Supplemental Adult Probation \$	Supplemental Juvenile Probatio
Cash and investments - beginning	\$ -	\$ 878,704	\$ 28,166	\$ -	\$ 6,912	\$ 23,919	\$ 1,006	\$ 142,531	\$ 566,376	\$ 196,871	\$ 194,754	\$ 12,290
Receipts:												
Taxes	-	-	-	-	-	-	-	-	456,565	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	48,875	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	67,792	1,035,644	18,639	62,901	-	5,110	592	346,146	-	21,590	98,977	3,445
Total receipts	67,792	1,035,644	18,639	62,901	-	5,110	592	346,146	505,440	21,590	98,977	3,445
Disbursements:												
Personal services	-	-	-	-	-	-	-	290,531	190,581	-	105,271	-
Supplies	-	-	1,239	-	-	-	-	-	7,410	-	709	1,257
Other services and charges	-	-	3,227	-	-	-	-	41,600	205,913	-	21,690	429
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	18,990	-	-	-	-	-	-	-	-	-
Other disbursements	67,792	808,870	-	62,901	3,460	100	-	-	-	-	550	-
Total disbursements	67,792	808,870	23,456	62,901	3,460	100	-	332,131	403,904	-	128,220	1,686
Excess (deficiency) of receipts over disbursements	-	226,774	(4,817)	-	(3,460)	5,010	592	14,015	101,536	21,590	(29,243)	1,759
Cash and investments - ending	\$ -	\$ 1,105,478	\$ 23,349	\$ -	\$ 3,452	\$ 28,929	\$ 1,598	\$ 156,546	\$ 667,912	\$ 218,461	\$ 165,511	\$ 14,049

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Cont. Educatio	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation	Jail Bond	Payroll Clearing	Settlement	CVET Agency	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 30,900	\$ 47,253	\$ 2,632	\$ 21,624	\$ 12,329	\$ 859,726	\$ 16,505	\$ -	\$ -	\$ -	\$ 150	\$ 721
Receipts:												
Taxes	-	-	-	-	-	745,255	-	27,165,832	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	71,822	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,581	4,053	-	13,609	-	-	2,437,283	-	231,184	77,875	1,275	10,171
Total receipts	2,581	4,053	-	13,609	-	817,077	2,437,283	27,165,832	231,184	77,875	1,275	10,171
Disbursements:												
Personal services	-	-	-	-	-	-	1,300	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,420	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	820,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,575	884	12,197	-	-	2,413,169	27,165,832	231,184	77,875	1,375	9,854
Total disbursements	1,420	2,575	884	12,197	-	820,000	2,414,469	27,165,832	231,184	77,875	1,375	9,854
Excess (deficiency) of receipts over disbursements	1,161	1,478	(884)	1,412	-	(2,923)	22,814	-	-	-	(100)	317
Cash and investments - ending	\$ 32,061	\$ 48,731	\$ 1,748	\$ 23,036	\$ 12,329	\$ 856,803	\$ 39,319	\$ -	\$ -	\$ -	\$ 50	\$ 1,038

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	State Disclosure State Share	Coroners Training & Cont. Educ	Interstate Compact State Share	Mortgage Recording Fee State S	Sex and Violent Offender Admin	Child Restraint Violation Fine	Sales Tax Collections	Education Plate Fee Agency	Riverboat Revenue Share	Innkeepers Tax Collections	CAGIT County Certified Shares
Cash and investments - beginning	\$ 165	\$ 770	\$ 471	\$ -	\$ 336	\$ 10	\$ -	\$ 7,599	\$ -	\$ 137,029	\$ 11,021	\$ 1,090,905
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,415	8,530	3,872	592	3,035	221	25	13,035	319	158,674	71,285	19,200
Total receipts	2,415	8,530	3,872	592	3,035	221	25	13,035	319	158,674	71,285	19,200
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	71,500	-	105,020
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,400	8,620	3,809	529	3,145	221	25	13,239	319	49,700	82,306	125,000
Total disbursements	2,400	8,620	3,809	529	3,145	221	25	13,239	319	121,200	82,306	230,020
Excess (deficiency) of receipts over disbursements	15	(90)	63	63	(110)	-	-	(204)	-	37,474	(11,021)	(210,820)
Cash and investments - ending	\$ 180	\$ 680	\$ 534	\$ 63	\$ 226	\$ 10	\$ -	\$ 7,395	\$ -	\$ 174,503	\$ -	\$ 880,085

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive	Courts/Clerk Expansion	Sheriff Investigative Fund	Sheriff Donation	MVH Restricted	LIT-Dedicated to PSAP	Opioid Restricted Funds	Opioid Unrestricted Funds	SRI/Commissioner Auction
Cash and investments - beginning	\$ 4,659	\$ 146,213	\$ 41,288	\$ 72,840	\$ 334,578	\$ 3,373	\$ 1,447	\$ 559,766	\$ 314,407	\$ -	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	429,858	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,424	-	-	1,866,045	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	465	11,503	17,305	11,503	-	-	150	-	121,865	129,106	54,835	-
Total receipts	465	11,503	17,305	11,503	471,282	-	150	1,866,045	121,865	129,106	54,835	-
Disbursements:												
Personal services	-	30,000	-	-	-	-	-	668,928	-	-	-	-
Supplies	-	-	-	-	-	-	-	163,893	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	471,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,266,263	-	-	-	-
Other disbursements	516	-	8,279	10,160	-	-	-	-	-	-	-	-
Total disbursements	516	30,000	8,279	10,160	471,000	-	-	2,099,084	-	-	-	-
Excess (deficiency) of receipts over disbursements	(51)	(18,497)	9,026	1,343	282	-	150	(233,039)	121,865	129,106	54,835	-
Cash and investments - ending	\$ 4,608	\$ 127,716	\$ 50,314	\$ 74,183	\$ 334,860	\$ 3,373	\$ 1,597	\$ 326,727	\$ 436,272	\$ 129,106	\$ 54,835	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Repeater Tower Fund	Coroner Fund	Home Detention	Wash Co Pros Investigation	County Correctional Fund	Nancy J Morris Fund	Comm. Service Restitution	Urine Screen Test	Cumulative Park & Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation
Cash and investments - beginning	\$ 8,465	\$ 340	\$ 121,143	\$ 24,830	\$ 36,217	\$ 8,956	\$ 177	\$ 76,391	\$ -	\$ 36,209	\$ 2,135	\$ 1,772
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	11,125	-	36,492	-	30,603	-	-	27,234	-	5,500	914	-
Total receipts	11,125	-	36,492	-	30,603	-	-	27,234	-	5,500	914	-
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	4,789	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	14,005	-	-	-	-	15,950	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	30,000	-	-	-	-	-	-	-
Other disbursements	10,982	-	-	-	-	-	177	315	-	-	-	-
Total disbursements	10,982	-	18,794	-	30,000	-	177	16,265	-	-	-	-
Excess (deficiency) of receipts over disbursements	143	-	17,698	-	603	-	(177)	10,969	-	5,500	914	-
Cash and investments - ending	\$ 8,608	\$ 340	\$ 138,841	\$ 24,830	\$ 36,820	\$ 8,956	\$ -	\$ 87,360	\$ -	\$ 41,709	\$ 3,049	\$ 1,772

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Standish Cemetery	Alcohol & Drug	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	Co. Law Enforcement Cont. Ed	A & D Veterans Court	Airport/Speedway	Cedit Holding	Sheriff Drug Investigation	EEDMA Program
Cash and investments - beginning	\$ 2,471	\$ 3,687	\$ 420,734	\$ 4,245	\$ 10,767	\$ 49,724	\$ 7,448	\$ 645	\$ 59,447	\$ 26,172	\$ 2,961	\$ 4,182
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	9,130	109,155	1,349	398	23,092	-	2,464	20,747	-	-	-
Total receipts	-	9,130	109,155	1,349	398	23,092	-	2,464	20,747	-	-	-
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,091	-	386	-	-	-	-
Other services and charges	-	-	-	-	-	6,471	-	1,713	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	990	9,900	-	-	-	-	-	-
Other disbursements	-	12,817	1,560	-	-	-	-	-	-	-	-	-
Total disbursements	-	12,817	1,560	-	990	18,462	-	2,099	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,687)	107,595	1,349	(592)	4,630	-	365	20,747	-	-	-
Cash and investments - ending	\$ 2,471	\$ -	\$ 528,329	\$ 5,594	\$ 10,175	\$ 54,354	\$ 7,448	\$ 1,010	\$ 80,194	\$ 26,172	\$ 2,961	\$ 4,182

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor Controlled Purchase	Emergency Management Donation	Courthouse Lighting Project	Wash Co Training Bureau	Pioneer Cemetery Fund	Washington County EMS Donation	COVID Vaccine Funds	Alcohol & Drug - Probation	Project LifeSaver	Deductible - Hwy Storage Tanks	Day Reporting - Probation	Drug Screens - Probation
Cash and investments - beginning	\$ 5,525	\$ 800	\$ 2,846	\$ 981	\$ 500	\$ -	\$ -	\$ -	\$ 431	\$ 15,000	\$ -	\$ -
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	100	11,740	1,215	350	-	41,856	-	-	4,142	3,001
Total receipts	-	-	100	11,740	1,215	350	-	41,856	-	-	4,142	3,001
Disbursements:												
Personal services	-	-	-	1,040	-	-	-	-	-	-	-	-
Supplies	-	-	-	7,616	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	10,714	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	5,727	21	-	75	2,651
Total disbursements	-	-	-	8,656	-	-	-	16,441	21	-	75	2,651
Excess (deficiency) of receipts over disbursements	-	-	100	3,084	1,215	350	-	25,415	(21)	-	4,067	350
Cash and investments - ending	\$ 5,525	\$ 800	\$ 2,946	\$ 4,065	\$ 1,715	\$ 350	\$ -	\$ 25,415	\$ 410	\$ 15,000	\$ 4,067	\$ 350

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Service - Probation	Town of Hardinsburg Restricted	LIT-Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Bioterrorism/Health Fund	Hava Voting Machine Title III	93.074 PHEP Base	Community Corrections-Juvenile	Indiana State Opioid Response
Cash and investments - beginning	\$ -	\$ -	\$ 245,767	\$ -	\$ -	\$ -	\$ 22	\$ 1,463	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	8,074	44,966	-	8,469,593	1,645,172	1,949,834	-	-	-	5,444	60,000
Total receipts	8,074	44,966	-	8,469,593	1,645,172	1,949,834	-	-	-	5,444	60,000
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	500	-	-	-	-	-	-	-	-	-
Other services and charges	-	5,500	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,324	-	-	8,469,593	1,645,172	1,949,834	-	1,463	-	5,444	10,360
Total disbursements	7,324	6,000	-	8,469,593	1,645,172	1,949,834	-	1,463	-	5,444	10,360
Excess (deficiency) of receipts over disbursements	750	38,966	-	-	-	-	-	(1,463)	-	-	49,640
Cash and investments - ending	\$ 750	\$ 38,966	\$ 245,767	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ 49,640

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES Provider Relief Fund	COVID Grant-ICJI	CARES 21.019 & 93.323-Health	COVID Grant-ICJI CVA	93.658 Foster Care-Title IV-E	ARP Grant Fund 21.027	Community Crossings Grant	Crime Victim Assistance	Adult Protective Service (Apsu)	Ebola/Infectious Disease Control	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (2,092)	\$ -	\$ 1,489,518	\$ -	\$ (24,677)	\$ (72,801)	\$ -	\$ 25,854,313
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	38,615,748
Licenses and permits	-	-	-	-	-	-	-	-	-	-	26,390
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	4,929,123
Charges for services	-	-	-	-	-	-	-	-	-	-	314,173
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	67,832
Other receipts	-	810	-	2,092	3,162	2,722,832	945,584	43,100	230,233	-	32,486,033
Total receipts	-	810	-	2,092	3,162	2,722,832	945,584	43,100	230,233	-	76,439,299
Disbursements:											
Personal services	-	-	-	-	-	-	-	48,669	200,674	-	11,614,207
Supplies	-	-	-	-	-	2,074,493	-	-	9,584	-	3,074,630
Other services and charges	-	-	-	-	-	-	-	-	21,204	-	4,769,710
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	1,344,839
Capital outlay	-	-	-	-	-	-	-	-	-	-	3,499,335
Other disbursements	-	810	-	-	-	-	945,584	-	-	-	48,758,339
Total disbursements	-	810	-	-	-	2,074,493	945,584	48,669	231,462	-	73,061,060
Excess (deficiency) of receipts over disbursements	-	-	-	2,092	3,162	648,339	-	(5,569)	(1,229)	-	3,378,239
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,162	\$ 2,137,857	\$ -	\$ (30,246)	\$ (74,030)	\$ -	\$ 29,232,552

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OTHER INFORMATION

WASHINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Washington County Building Corporation	Jail Bond	\$ 818,500	8/1/2013	2/1/2033
Washington County Building Corporation	Court Bond	472,000	6/1/2016	1/15/2036
New Washington State Bank	2021 Dodge Chargers VIN 8893 8894	12,507	3/29/2022	3/29/2025
New Washington State Bank	Sheriff Cars	<u>12,474</u>	4/22/2021	7/2/2024
Total of annual lease payments		<u>\$ 1,315,481</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	Medical Equipment	\$ 27,045	\$ 27,045
Totals		<u>\$ 27,045</u>	<u>\$ 27,045</u>

WASHINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 941,291
Infrastructure	22,646,520
Buildings	16,129,886
Improvements other than buildings	3,420,208
Machinery, equipment, and vehicles	<u>8,697,194</u>
Total governmental activities	<u>51,835,099</u>
Total capital assets	<u><u>\$ 51,835,099</u></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/>.