

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

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
12/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyra Stephenson	01-01-23 to 12-31-24
County Treasurer	Nancy Coats	01-01-23 to 12-31-24
Clerk of the Circuit Court	Stephanie K. Rockey	01-01-23 to 12-31-24
County Sheriff	Brent A. Miller	01-01-23 to 12-31-24
County Recorder	Terri Graves	01-01-23 to 12-31-24
Superintendent of the County Highway	Rick Voyles	01-01-23 to 12-31-23
	Jason Clodfelter	01-01-24 to 08-27-24
	(Vacant)	08-28-24 to 09-30-24
	Rick Voyles	10-01-24 to 12-31-24
President of the Board of County Commissioners	Phillip D. Marshall	01-01-23 to 12-31-24
President of the County Council	Keeley Stingel	01-01-23 to 12-31-23
	Mark E. Abbott	01-01-24 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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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 as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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 2, 2024



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 856,863	\$ 873,121	\$ 856,363	\$ 873,621
General	6,243,609	11,529,164	10,217,048	7,555,725
Accident Report	9,640	4,170	181	13,629
Campaign Finance Enforcement	237	55	-	292
CEDIT County Share	1,381,078	1,598,703	1,168,379	1,811,402
City And Town Court Costs	1,128	5,350	2,627	3,851
Clerks Records Perpetuation	30,121	18,961	49,509	(427)
Community Corrections-Even Yrs	59,412	11,166	59,417	11,161
Community Transition Program	5,050	2,250	-	7,300
Sales Disclosure-County Share	47,175	7,325	-	54,500
Cumulative Bridge	576,087	961,675	450,523	1,087,239
County Cumulative Funds	578,514	417,655	464,785	531,384
Drug Free Community	34,551	27,219	25,000	36,770
Washington County EMS	11,379	1,565,391	1,552,108	24,662
Emergency Planning/Right To Kn	26,624	3,689	4,771	25,542
Firearms Training	165,302	21,430	2,484	184,248
Health	1,044,106	503,557	351,554	1,196,109
Identification Security Prote	44,756	4,135	-	48,891
Local Health Maintenance	82,202	33,139	25,032	90,309
Local Road And Street	1,009,821	548,348	86,339	1,471,830
LOIT Public Safety-County Shar	1,405,290	1,147,449	902,244	1,650,495
Motor Vehicle Highway	689,073	1,958,112	1,459,768	1,187,417
Omitted Property Audits	182,426	-	-	182,426
Park Nonreverting Operating	575,782	378,955	238,992	715,745
Plat Book Maintenance	56,507	9,860	-	66,367
Rainy Day	674,991	-	-	674,991
Recorders Records Perpetuation	247,760	105,257	57,615	295,402
Riverboat	2,103,887	368,807	-	2,472,694
Sex and Violent Offender Count	9,801	1,760	-	11,561
Supp. Public Defender Services	39,665	22,694	13,993	48,366
Surplus Tax	76,875	21,671	29,689	68,857
Surveyors Corner Perpetuation	114,096	20,675	2,250	132,521
Tax Sale Redemption	-	77,253	77,253	-
Tax Sale Surplus	1,105,478	1,514,327	1,357,043	1,262,762
Tobacco Settlement LHD Acct	23,350	18,639	3,348	38,641
GAL/CASA	-	57,820	57,820	-
Auditors Ineligible Deductions	3,453	-	3,453	-
Elected Officials Training Fun	28,929	4,135	-	33,064
County Offender Transportation	1,598	250	-	1,848
Statewide 9-1-1	156,546	352,741	352,512	156,775
Reassessment - 2015	667,914	440,118	316,308	791,724
Adult Probation Administrative	218,461	23,058	-	241,519
Supplemental Adult Probation S	165,512	118,710	116,338	167,884
Supplemental Juvenile Probation	14,048	1,407	3,619	11,836
Law Enforcement Cont. Education	32,061	3,091	1,187	33,965
Sheriff Sale Administration	48,731	7,994	4,140	52,585
K-9 Donations	1,748	-	1,058	690
Health Clinic	23,036	29,370	22,310	30,096
Courthouse Renovation	12,329	-	-	12,329
Jail Bond	856,803	788,967	817,000	828,770
Payroll Clearing	39,319	2,473,800	2,499,567	13,552
Settlement	-	28,926,257	28,926,257	-
CVET Agency	-	134,120	134,120	-
Financial Institution Tax	-	154,809	154,809	-
State Fines And Forfeitures	50	13,568	13,067	551
Infraction Judgements	1,038	13,726	13,978	786
Special Death Benefit	180	2,404	2,454	130
State Disclosure State Share	680	7,305	7,120	865
Coroners Training & Cont. Educ	533	3,083	3,154	462
Interstate Compact State Share	63	250	188	125
Mortgage Recording Fee State S	225	2,355	2,403	177
Sex and Violent Offender Admin	10	196	186	20
Child Restraint Violation Fine	-	75	75	-
Sales Tax Collections	7,396	12,868	11,431	8,833
Education Plate Fee Agency	-	263	263	-
Riverboat Revenue Share	174,503	158,153	120,813	211,843
Innkeepers Tax Collections	-	74,642	56,765	17,877
93.563 Prosecutor PCA	4,609	494	141	4,962
93.563 County IV-D Incentive	127,716	11,921	30,000	109,637
93.563 Pros IV-D Incentive Pos	50,314	17,929	13,963	54,280
93.563 Clerk IV-D Incentive	74,183	11,921	17,501	68,603
CAGIT	880,085	19,200	-	899,285

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Courts/Clerk Expansion	334,861	450,696	471,000	314,557
Sheriff Donation	1,597	-	-	1,597
Washington County Tourism Commission	62,336	74,809	93,795	43,350
Commissary	359,800	127,135	210,100	276,835
Stellar Account	75,723	391,686	272,418	194,991
Investigation Account	3,373	-	-	3,373
Clerks Trust	834,611	3,473,867	2,963,011	1,345,467
Cash Change Funds	900	-	-	900
MVH Restricted	326,727	1,937,341	1,668,902	595,166
LIT-Dedicated to PSAP	436,272	124,635	-	560,907
Opioid Restricted Funds	129,106	40,087	-	169,193
Opioid Unrestricted Funds	54,835	9,912	-	64,747
Sheriff's Repeater Tower Fund	8,608	11,125	11,857	7,876
Coroner Fund	340	-	-	340
Home Detention	138,841	31,699	17,440	153,100
Wash Co Pros Investigation	24,829	1,390	-	26,219
County Correctional Fund	36,820	17,441	30,000	24,261
Nancy J Morris Fund	8,956	-	-	8,956
Urine Screen Test	87,360	31,127	19,989	98,498
Horse Drawn Vehicles	41,709	5,000	-	46,709
Rodman Cemetery Donation	3,049	725	700	3,074
Hebron Cemetery Donation	1,772	-	700	1,072
Standish Cemetery	2,471	-	-	2,471
Washington EDA-Industrial Park	528,329	110,959	3,851	635,437
Jury Pay Fund	5,594	4,274	-	9,868
Marijuana	10,175	350	207	10,318
Pre-Trial Prosecutor	54,354	24,142	15,327	63,169
Co. Law Enforcement Cont. Ed	7,448	-	-	7,448
A & D Veterans Court	1,010	25,279	7,022	19,267
Airport/Speedway	80,195	34,731	-	114,926
CEDIT Holding	26,172	-	-	26,172
Sheriff Drug Investigation	2,961	-	-	2,961
EEDMA Program	4,182	-	-	4,182
Prosecutor Controlled Purchase	5,525	-	-	5,525
Emergency Management Donation	800	-	-	800
Courthouse Lighting Project	2,946	-	-	2,946
Wash Co Training Bureau	4,064	7,923	6,445	5,542
Pioneer Cemetery Fund	1,715	500	-	2,215
Washington County EMS Donation	350	-	350	-
Alcohol & Drug - Probation	25,415	38,596	44,586	19,425
Project LifeSaver	409	-	40	369
Deductible - Hwy Storage Tanks	15,000	-	-	15,000
Day Reporting - Probation	4,067	2,688	6,755	-
Drug Screens - Probation	350	175	525	-
Community Service - Probation	750	3,995	4,745	-
Veterans Court DOC Grant	-	25,000	2,304	22,696
Town of Hardinsburg Restricted	38,966	21,697	31,293	29,370
Community Corrections-Odd Yrs	-	114,108	92,482	21,626
RESET Workshop	-	1,300	1,300	-
System Navigator	-	25,155	36,726	(11,571)
Mens Non-Violence Program	-	1,722	-	1,722
LIT-Property Tax Relief	245,767	-	-	245,767
LIT Certified Shares	-	8,664,915	8,664,915	-
LIT Public Safety	-	1,682,565	1,682,565	-
LIT Economic Development	-	1,994,151	1,994,151	-
Housing Rehab Fund	-	97,959	97,959	-
Bioterrorism/Health Fund	22	-	22	-
Indiana State Opioid Response	49,640	-	49,640	-
Traffic Safety Partnership	-	-	935	(935)
SIM Opioid Grant	-	9,513	24	9,489
93.658 Foster Care-Title IV-E	3,162	4,530	-	7,692
ARP Grant Fund 21.027	2,137,857	-	482,708	1,655,149
Community Crossings Grant	-	860,546	860,546	-
Community Corrections - Even	-	59,412	-	59,412
Crime Victim Assistance	(30,246)	38,923	44,380	(35,703)
Adult Protective Service (Apsu)	(74,030)	204,806	221,209	(90,433)
Totals	<u>\$ 29,232,554</u>	<u>\$ 78,437,551</u>	<u>\$ 73,275,239</u>	<u>\$ 34,394,866</u>

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.

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

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 expenditures exceeding revenue and reimbursements of expenditures from some grant funds not received by the end of the year.

Note 8. Holding Corporation

The County has entered into capital leases 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 year 2023 totaled \$1,290,500.

Note 9. Subsequent Events

In August 2023, the Board of County Commissioners approved Resolution No. 2023-02, titled "A Resolution of the Board of Boarders Selecting Build-Operate-Transfer Developer for Highway Garage Improvements." The Build-Operate-Transfer (BOT) will be utilized for the County Highway Department building. The proposed estimated cost total is \$4,783,500. The cost of the project will be financed with existing County funds and a \$2,000,000 loan with First Saving Bank. On October 14, 2024, the County Council adopted an ordinance authorizing a \$2,000,000 loan. Investments held by the County will be used as collateral for the loan, and it will be repaid using CEDIT funds.

Note 10. Combined Funds

Funds related to cash change of the Park Nonreverting Operating and Health were combined and reported under one Cash Change fund in the current financial statement but were reported in the individual funds in the prior financial statement.



OTHER INFORMATION

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	General	Accident Report	Campaign Finance Enforcement	CEDIT County Share	City And Town Court Costs
Cash and investments - beginning	\$ 856,863	\$ 6,243,609	\$ 9,640	\$ 237	\$ 1,381,078	\$ 1,128
Receipts:						
Taxes	873,121	8,806,712	-	-	-	-
Licenses and permits	-	19,023	-	-	-	-
Intergovernmental receipts	-	859,372	-	-	-	-
Charges for services	-	282,883	-	-	-	-
Fines and forfeits	-	65,105	-	-	-	-
Other receipts	-	1,496,069	4,170	55	1,598,703	5,350
Total receipts	<u>873,121</u>	<u>11,529,164</u>	<u>4,170</u>	<u>55</u>	<u>1,598,703</u>	<u>5,350</u>
Disbursements:						
Personal services	-	6,912,822	-	-	-	-
Supplies	-	182,969	-	-	-	-
Other services and charges	-	2,864,376	-	-	138,619	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	107,485	-	-	1,029,760	-
Other disbursements	856,363	149,396	181	-	-	2,627
Total disbursements	<u>856,363</u>	<u>10,217,048</u>	<u>181</u>	<u>-</u>	<u>1,168,379</u>	<u>2,627</u>
Excess (deficiency) of receipts over (under) disbursements	<u>16,758</u>	<u>1,312,116</u>	<u>3,989</u>	<u>55</u>	<u>430,324</u>	<u>2,723</u>
Cash and investments - ending	<u>\$ 873,621</u>	<u>\$ 7,555,725</u>	<u>\$ 13,629</u>	<u>\$ 292</u>	<u>\$ 1,811,402</u>	<u>\$ 3,851</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerks Records Perpetuation	Community Corrections-Even Yrs	Community Transition Program	Sales Disclosure-County Share	Cumulative Bridge
Cash and investments - beginning	\$ 30,121	\$ 59,412	\$ 5,050	\$ 47,175	\$ 576,087
Receipts:					
Taxes	-	-	-	-	754,565
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,791
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,961	11,166	2,250	7,325	134,319
Total receipts	18,961	11,166	2,250	7,325	961,675
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	256,327
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	194,196
Other disbursements	49,509	59,417	-	-	-
Total disbursements	49,509	59,417	-	-	450,523
Excess (deficiency) of receipts over (under) disbursements	(30,548)	(48,251)	2,250	7,325	511,152
Cash and investments - ending	\$ (427)	\$ 11,161	\$ 7,300	\$ 54,500	\$ 1,087,239

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Cumulative Funds	Drug Free Community	Washington County EMS	Emergency Planning/Right To Kn	Firearms Training
Cash and investments - beginning	\$ 578,514	\$ 34,551	\$ 11,379	\$ 26,624	\$ 165,302
Receipts:					
Taxes	364,285	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	35,130	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,240	27,219	1,565,391	3,689	21,430
Total receipts	417,655	27,219	1,565,391	3,689	21,430
Disbursements:					
Personal services	-	4,000	1,262,657	-	-
Supplies	243,055	500	126,230	-	-
Other services and charges	116,000	20,500	131,545	771	-
Debt service - principal and interest	-	-	31,676	-	-
Capital outlay	105,730	-	-	4,000	-
Other disbursements	-	-	-	-	2,484
Total disbursements	464,785	25,000	1,552,108	4,771	2,484
Excess (deficiency) of receipts over (under) disbursements	(47,130)	2,219	13,283	(1,082)	18,946
Cash and investments - ending	\$ 531,384	\$ 36,770	\$ 24,662	\$ 25,542	\$ 184,248

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health	Identification Security Prote	Local Health Maintenance	Local Road And Street	LOIT Public Safety-County Shar
Cash and investments - beginning	\$ 1,044,106	\$ 44,756	\$ 82,202	\$ 1,009,821	\$ 1,405,290
Receipts:					
Taxes	373,000	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	35,974	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	94,583	4,135	33,139	548,348	1,147,449
Total receipts	503,557	4,135	33,139	548,348	1,147,449
Disbursements:					
Personal services	323,690	-	17,278	-	412,724
Supplies	6,619	-	5,228	-	330,991
Other services and charges	19,665	-	1,444	86,339	121,442
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,580	-	1,082	-	37,087
Other disbursements	-	-	-	-	-
Total disbursements	351,554	-	25,032	86,339	902,244
Excess (deficiency) of receipts over (under) disbursements	152,003	4,135	8,107	462,009	245,205
Cash and investments - ending	\$ 1,196,109	\$ 48,891	\$ 90,309	\$ 1,471,830	\$ 1,650,495

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 689,073	\$ 182,426	\$ 575,782	\$ 56,507	\$ 674,991	\$ 247,760
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,937,341	-	-	-	-	-
Charges for services	-	-	-	-	-	105,257
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,771	-	378,955	9,860	-	-
Total receipts	1,958,112	-	378,955	9,860	-	105,257
Disbursements:						
Personal services	876,558	-	190,734	-	-	-
Supplies	119,285	-	25,265	-	-	-
Other services and charges	209,188	-	8,078	-	-	57,615
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	254,737	-	14,915	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,459,768	-	238,992	-	-	57,615
Excess (deficiency) of receipts over (under) disbursements	498,344	-	139,963	9,860	-	47,642
Cash and investments - ending	\$ 1,187,417	\$ 182,426	\$ 715,745	\$ 66,367	\$ 674,991	\$ 295,402

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat	Sex and Violent Offender Count	Supp. Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 2,103,887	\$ 9,801	\$ 39,665	\$ 76,875	\$ 114,096	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	368,807	1,760	22,694	21,671	20,675	77,253
Total receipts	368,807	1,760	22,694	21,671	20,675	77,253
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	13,993	29,689	2,250	77,253
Total disbursements	-	-	13,993	29,689	2,250	77,253
Excess (deficiency) of receipts over (under) disbursements	368,807	1,760	8,701	(8,018)	18,425	-
Cash and investments - ending	\$ 2,472,694	\$ 11,561	\$ 48,366	\$ 68,857	\$ 132,521	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Surplus	Tobacco Settlement LHD Acct	GAL/CASA	Auditors Ineligible Deductions	Elected Officials Training Fun	County Offender Transportation
Cash and investments - beginning	\$ 1,105,478	\$ 23,350	\$ -	\$ 3,453	\$ 28,929	\$ 1,598
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,514,327	18,639	57,820	-	4,135	250
Total receipts	1,514,327	18,639	57,820	-	4,135	250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,116	-	-	-	-
Other services and charges	-	2,232	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,357,043	-	57,820	3,453	-	-
Total disbursements	1,357,043	3,348	57,820	3,453	-	-
Excess (deficiency) of receipts over (under) disbursements	157,284	15,291	-	(3,453)	4,135	250
Cash and investments - ending	\$ 1,262,762	\$ 38,641	\$ -	\$ -	\$ 33,064	\$ 1,848

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Statewide 9-1-1	Reassessment - 2015	Adult Probation Administrative	Supplemental Adult Probation S	Supplemental Juvenile Probation
Cash and investments - beginning	\$ 156,546	\$ 667,914	\$ 218,461	\$ 165,512	\$ 14,048
Receipts:					
Taxes	-	401,402	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	38,716	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	352,741	-	23,058	118,710	1,407
Total receipts	352,741	440,118	23,058	118,710	1,407
Disbursements:					
Personal services	316,921	194,940	-	108,437	-
Supplies	-	11,537	-	1,907	1,247
Other services and charges	35,591	109,831	-	3,302	2,372
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,692	-
Total disbursements	352,512	316,308	-	116,338	3,619
Excess (deficiency) of receipts over (under) disbursements	229	123,810	23,058	2,372	(2,212)
Cash and investments - ending	\$ 156,775	\$ 791,724	\$ 241,519	\$ 167,884	\$ 11,836

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Cont. Education	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation
Cash and investments - beginning	\$ 32,061	\$ 48,731	\$ 1,748	\$ 23,036	\$ 12,329
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,091	7,994	-	29,370	-
Total receipts	<u>3,091</u>	<u>7,994</u>	<u>-</u>	<u>29,370</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,187	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,140	1,058	22,310	-
Total disbursements	<u>1,187</u>	<u>4,140</u>	<u>1,058</u>	<u>22,310</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,904</u>	<u>3,854</u>	<u>(1,058)</u>	<u>7,060</u>	<u>-</u>
Cash and investments - ending	<u>\$ 33,965</u>	<u>\$ 52,585</u>	<u>\$ 690</u>	<u>\$ 30,096</u>	<u>\$ 12,329</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jail Bond	Payroll Clearing	Settlement	CVET Agency	Financial Institution Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 856,803	\$ 39,319	\$ -	\$ -	\$ -	\$ 50
Receipts:						
Taxes	725,584	-	28,926,257	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	63,383	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,473,800	-	134,120	154,809	13,568
Total receipts	<u>788,967</u>	<u>2,473,800</u>	<u>28,926,257</u>	<u>134,120</u>	<u>154,809</u>	<u>13,568</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	817,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,499,567	28,926,257	134,120	154,809	13,067
Total disbursements	<u>817,000</u>	<u>2,499,567</u>	<u>28,926,257</u>	<u>134,120</u>	<u>154,809</u>	<u>13,067</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(28,033)</u>	<u>(25,767)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>501</u>
Cash and investments - ending	<u>\$ 828,770</u>	<u>\$ 13,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgements	Special Death Benefit	State Disclosure State Share	Coroners Training & Cont. Educ	Interstate Compact State Share	Mortgage Recording Fee State S
Cash and investments - beginning	\$ 1,038	\$ 180	\$ 680	\$ 533	\$ 63	\$ 225
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,726	2,404	7,305	3,083	250	2,355
Total receipts	13,726	2,404	7,305	3,083	250	2,355
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,978	2,454	7,120	3,154	188	2,403
Total disbursements	13,978	2,454	7,120	3,154	188	2,403
Excess (deficiency) of receipts over (under) disbursements	(252)	(50)	185	(71)	62	(48)
Cash and investments - ending	\$ 786	\$ 130	\$ 865	\$ 462	\$ 125	\$ 177

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex and Violent Offender Admin	Child Restraint Violation Fine	Sales Tax Collections	Education Plate Fee Agency	Riverboat Revenue Share	Innkeepers Tax Collections
Cash and investments - beginning	\$ 10	\$ -	\$ 7,396	\$ -	\$ 174,503	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	196	75	12,868	263	158,153	74,642
Total receipts	196	75	12,868	263	158,153	74,642
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	71,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	186	75	11,431	263	49,313	56,765
Total disbursements	186	75	11,431	263	120,813	56,765
Excess (deficiency) of receipts over (under) disbursements	10	-	1,437	-	37,340	17,877
Cash and investments - ending	\$ 20	\$ -	\$ 8,833	\$ -	\$ 211,843	\$ 17,877

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive	CAGIT	Courts/Clerk Expansion
Cash and investments - beginning	\$ 4,609	\$ 127,716	\$ 50,314	\$ 74,183	\$ 880,085	\$ 334,861
Receipts:						
Taxes	-	-	-	-	-	412,172
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	38,524
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	494	11,921	17,929	11,921	19,200	-
Total receipts	494	11,921	17,929	11,921	19,200	450,696
Disbursements:						
Personal services	-	30,000	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	471,000
Capital outlay	-	-	-	-	-	-
Other disbursements	141	-	13,963	17,501	-	-
Total disbursements	141	30,000	13,963	17,501	-	471,000
Excess (deficiency) of receipts over (under) disbursements	353	(18,079)	3,966	(5,580)	19,200	(20,304)
Cash and investments - ending	\$ 4,962	\$ 109,637	\$ 54,280	\$ 68,603	\$ 899,285	\$ 314,557

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Donation	Washington County Tourism Commission	Commissary	Stellar Account	Investigation Account	Clerks Trust
Cash and investments - beginning	\$ 1,597	\$ 62,336	\$ 359,800	\$ 75,723	\$ 3,373	\$ 834,611
Receipts:						
Taxes	-	74,809	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	127,135	391,686	-	-
Fines and forfeits	-	-	-	-	-	3,473,867
Other receipts	-	-	-	-	-	-
Total receipts	-	74,809	127,135	391,686	-	3,473,867
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	93,795	210,100	272,418	-	2,963,011
Total disbursements	-	93,795	210,100	272,418	-	2,963,011
Excess (deficiency) of receipts over (under) disbursements	-	(18,986)	(82,965)	119,268	-	510,856
Cash and investments - ending	\$ 1,597	\$ 43,350	\$ 276,835	\$ 194,991	\$ 3,373	\$ 1,345,467

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cash Change Funds	MVH Restricted	LIT-Dedicated to PSAP	Opioid Restricted Funds	Opioid Unrestricted Funds	Sheriff's Repeater Tower Fund
Cash and investments - beginning	\$ 900	\$ 326,727	\$ 436,272	\$ 129,106	\$ 54,835	\$ 8,608
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,937,341	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	124,635	40,087	9,912	11,125
Total receipts	-	1,937,341	124,635	40,087	9,912	11,125
Disbursements:						
Personal services	-	600,515	-	-	-	-
Supplies	-	150,578	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	917,809	-	-	-	-
Other disbursements	-	-	-	-	-	11,857
Total disbursements	-	1,668,902	-	-	-	11,857
Excess (deficiency) of receipts over (under) disbursements	-	268,439	124,635	40,087	9,912	(732)
Cash and investments - ending	\$ 900	\$ 595,166	\$ 560,907	\$ 169,193	\$ 64,747	\$ 7,876

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Coroner Fund	Home Detention	Wash Co Pros Investigation	County Correctional Fund	Nancy J Morris Fund	Urine Screen Test
Cash and investments - beginning	\$ 340	\$ 138,841	\$ 24,829	\$ 36,820	\$ 8,956	\$ 87,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	31,699	1,390	17,441	-	31,127
Total receipts	-	31,699	1,390	17,441	-	31,127
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	3,706	-	-	-	-
Other services and charges	-	13,734	-	-	-	19,814
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	30,000	-	-
Other disbursements	-	-	-	-	-	175
Total disbursements	-	17,440	-	30,000	-	19,989
Excess (deficiency) of receipts over (under) disbursements	-	14,259	1,390	(12,559)	-	11,138
Cash and investments - ending	\$ 340	\$ 153,100	\$ 26,219	\$ 24,261	\$ 8,956	\$ 98,498

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation	Standish Cemetery	Washington EDA-Industrial Park
Cash and investments - beginning	\$ 41,709	\$ 3,049	\$ 1,772	\$ 2,471	\$ 528,329
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	725	-	-	110,959
Total receipts	5,000	725	-	-	110,959
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	700	700	-	3,851
Total disbursements	-	700	700	-	3,851
Excess (deficiency) of receipts over (under) disbursements	5,000	25	(700)	-	107,108
Cash and investments - ending	\$ 46,709	\$ 3,074	\$ 1,072	\$ 2,471	\$ 635,437

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	Co. Law Enforcement Cont. Ed	A & D Veterans Court
Cash and investments - beginning	\$ 5,594	\$ 10,175	\$ 54,354	\$ 7,448	\$ 1,010
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,274	350	24,142	-	25,279
Total receipts	4,274	350	24,142	-	25,279
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	121
Other services and charges	-	-	7,103	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	207	8,224	-	-
Other disbursements	-	-	-	-	6,901
Total disbursements	-	207	15,327	-	7,022
Excess (deficiency) of receipts over (under) disbursements	4,274	143	8,815	-	18,257
Cash and investments - ending	\$ 9,868	\$ 10,318	\$ 63,169	\$ 7,448	\$ 19,267

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Airport/Speedway</u>	<u>CEDIT Holding</u>	<u>Sheriff Drug Investigation</u>	<u>EEDMA Program</u>	<u>Prosecutor Controlled Purchase</u>
Cash and investments - beginning	\$ 80,195	\$ 26,172	\$ 2,961	\$ 4,182	\$ 5,525
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,731	-	-	-	-
Total receipts	<u>34,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>34,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 114,926</u>	<u>\$ 26,172</u>	<u>\$ 2,961</u>	<u>\$ 4,182</u>	<u>\$ 5,525</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emergency Management Donation	Courthouse Lighting Project	Wash Co Training Bureau	Pioneer Cemetery Fund	Washington County EMS Donation	Alcohol & Drug - Probation
Cash and investments - beginning	\$ 800	\$ 2,946	\$ 4,064	\$ 1,715	\$ 350	\$ 25,415
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,923	500	-	38,596
Total receipts	-	-	7,923	500	-	38,596
Disbursements:						
Personal services	-	-	3,189	-	-	-
Supplies	-	-	3,256	-	-	-
Other services and charges	-	-	-	-	-	43,010
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	350	1,576
Total disbursements	-	-	6,445	-	350	44,586
Excess (deficiency) of receipts over (under) disbursements	-	-	1,478	500	(350)	(5,990)
Cash and investments - ending	\$ 800	\$ 2,946	\$ 5,542	\$ 2,215	\$ -	\$ 19,425

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Project LifeSaver	Deductible - Hwy Storage Tanks	Day Reporting - Probation	Drug Screens - Probation	Community Service - Probation	Veterans Court DOC Grant
Cash and investments - beginning	\$ 409	\$ 15,000	\$ 4,067	\$ 350	\$ 750	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,688	175	3,995	25,000
Total receipts	-	-	2,688	175	3,995	25,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	111
Other services and charges	-	-	-	-	-	2,193
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40	-	6,755	525	4,745	-
Total disbursements	40	-	6,755	525	4,745	2,304
Excess (deficiency) of receipts over (under) disbursements	(40)	-	(4,067)	(350)	(750)	22,696
Cash and investments - ending	\$ 369	\$ 15,000	\$ -	\$ -	\$ -	\$ 22,696

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Town of Hardinsburg Restricted	Community Corrections-Odd Yrs	RESET Workshop	System Navigator	Mens Non-Violence Program
Cash and investments - beginning	\$ 38,966	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,697	114,108	1,300	25,155	1,722
Total receipts	21,697	114,108	1,300	25,155	1,722
Disbursements:					
Personal services	-	69,500	-	31,165	-
Supplies	20,778	2,203	-	949	-
Other services and charges	10,515	18,696	-	664	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	3,948	-
Other disbursements	-	2,083	1,300	-	-
Total disbursements	31,293	92,482	1,300	36,726	-
Excess (deficiency) of receipts over (under) disbursements	(9,596)	21,626	-	(11,571)	1,722
Cash and investments - ending	\$ 29,370	\$ 21,626	\$ -	\$ (11,571)	\$ 1,722

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT-Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Housing Rehab Fund
Cash and investments - beginning	\$ 245,767	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,664,915	1,682,565	1,994,151	97,959
Total receipts	-	8,664,915	1,682,565	1,994,151	97,959
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,664,915	1,682,565	1,994,151	97,959
Total disbursements	-	8,664,915	1,682,565	1,994,151	97,959
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 245,767	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bioterrorism/Health Fund	Indiana State Opioid Response	Traffic Safety Partnership	SIM Opioid Grant	93,658 Foster Care-Title IV-E
Cash and investments - beginning	\$ 22	\$ 49,640	\$ -	\$ -	\$ 3,162
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	9,513	4,530
Total receipts	-	-	-	9,513	4,530
Disbursements:					
Personal services	-	11,764	-	24	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22	37,876	935	-	-
Total disbursements	22	49,640	935	24	-
Excess (deficiency) of receipts over (under) disbursements	(22)	(49,640)	(935)	9,489	4,530
Cash and investments - ending	\$ -	\$ -	\$ (935)	\$ 9,489	\$ 7,692

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP Grant Fund 21,027	Community Crossings Grant	Community Corrections - Even	Crime Victim Assistance	Adult Protective Service (Apsu)	Totals
Cash and investments - beginning	\$ 2,137,857	\$ -	\$ -	\$ (30,246)	\$ (74,030)	\$ 29,232,554
Receipts:						
Taxes	-	-	-	-	-	41,711,907
Licenses and permits	-	-	-	-	-	19,023
Intergovernmental receipts	-	-	-	-	-	5,018,572
Charges for services	-	-	-	-	-	906,961
Fines and forfeits	-	-	-	-	-	3,538,972
Other receipts	-	860,546	59,412	38,923	204,806	27,242,116
Total receipts	-	860,546	59,412	38,923	204,806	78,437,551
Disbursements:						
Personal services	-	-	-	35,380	203,911	11,606,209
Supplies	482,708	-	-	-	8,713	1,729,072
Other services and charges	-	-	-	-	8,585	4,382,238
Debt service - principal and interest	-	-	-	-	-	1,319,676
Capital outlay	-	-	-	-	-	2,710,760
Other disbursements	-	860,546	-	9,000	-	51,527,284
Total disbursements	482,708	860,546	-	44,380	221,209	73,275,239
Excess (deficiency) of receipts over (under) disbursements	(482,708)	-	59,412	(5,457)	(16,403)	5,162,312
Cash and investments - ending	\$ 1,655,149	\$ -	\$ 59,412	\$ (35,703)	\$ (90,433)	\$ 34,394,866

WASHINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,512,286</u>	<u>\$ 428,263</u>

WASHINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
New Washington State Bank	Sheriff Cars	\$ 25,014	09/22/22	03/29/25
New Washington State Bank	Sheriff Cars	24,948	01/02/22	07/02/24
Washington County Building Corporation	Jail Bond	818,000	08/01/13	02/01/33
Washington County Building Corporation	Court Bond	<u>470,500</u>	06/01/16	01/15/36
Total governmental activities		<u>1,338,462</u>		
Total of annual lease payments		<u>\$ 1,338,462</u>		

WASHINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 944,994
Infrastructure	22,646,520
Buildings	16,129,886
Improvements other than buildings	3,420,208
Machinery, equipment, and vehicles	<u>8,714,691</u>
Total governmental activities	<u>51,856,299</u>
Total capital assets	<u>\$ 51,856,299</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/>.