

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
12/03/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sarah Bachman	01-01-11 to 12-31-14
Treasurer	Robert Woodward	01-01-09 to 12-31-12
Clerk	Shirley Batt	01-01-09 to 12-31-12
Sheriff	Claude C. Combs	01-01-11 to 12-31-14
Recorder	Kyra Stephenson	01-01-11 to 12-31-14
President of the Board of County Commissioners	John D. Fultz David Brown	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Mark Manship Benjamin Bowling	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WASHINGTON COUNTY, INDIANA

We have examined the accompanying financial statement of Washington County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

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

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

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

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

October 31, 2012

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FINANCIAL STATEMENT

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

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 1,713,805	\$ 6,404,006	\$ 7,254,724	\$ 863,087
Highway	311,130	1,983,206	1,930,815	363,521
Local Road And Street	48,344	266,737	275,455	39,626
Accident Report	2,044	1,954	1,332	2,666
Firearms Training	37,889	13,280	4,348	46,821
Health	96,971	285,877	259,833	123,015
Alcohol & Drug	65,048	20,396	5,299	80,145
Housing Rehab Fund	-	69,369	69,369	-
County Law Enforcement Continuing Education	2,840	298	-	3,138
Clerk's Perpetuation	22,748	9,435	-	32,183
Riverboat Revenue Fund	701,707	415,020	188,748	927,979
Enhanced 911	53,626	320,688	338,540	35,774
County Drug Free Community Fund	30,291	24,784	21,687	33,388
Local Emergency Plan & Right To Know	14,417	2,932	2,655	14,694
Parks And Recreation	(55,678)	103	150	(55,725)
Prosecutor IV-D Incentive	-	51,939	17,913	34,026
Probation Users Fee Juvenile	13,301	2,359	5,774	9,886
Probation User Fees Adult	94,996	92,408	70,823	116,581
Recorder's Perpetuation	88,785	29,508	45,872	72,421
Local Health Maintenance	73,825	33,139	42,942	64,022
GAL/CASA State Fund	27,209	-	-	27,209
Supplement Public Defender	29,161	11,892	694	40,359
Clerk IV-D Incentive	-	77,890	9,053	68,837
Surveyor's Corner Perpetuation	24,709	5,930	19,765	10,874
Jury Pay Fund	12,782	1,908	-	14,690
Rainy Day	174,808	7,847	99,921	82,734
County Economic Development Income Tax	177,209	595,680	570,159	202,730
Child Advocacy	1,325	320	1,620	25
Levy Excess	15,965	-	15,965	-
Sheriff Sale Fund	7,173	19,625	11,800	14,998
Identification Security Protection	42,270	6,070	12,682	35,658
Wireless 911	18,538	101,837	120,375	-
TIF District	96,538	43,846	23,654	116,730
County Offender Transportation	-	38	-	38
2015 Reassessment	-	368,323	187,653	180,670
ARRA Prosecutor IV-D Incentive	-	3,706	-	3,706
Cumulative Capital Development	59,749	193,218	162,847	90,120
Cumulative Bridge	(15,775)	499,519	252,550	231,194
Cumulative Jail	366,580	88,116	63,898	390,798
City & Town Court Cost	995	17,083	6,035	12,043
Coroner Fund	2,750	5,250	1,500	6,500
Washington County Clerk	812,334	2,634,786	2,587,147	859,973
Weed Lien Collections	-	1,807	1,807	-
Surplus Tax Land Sale	434,525	181,327	415,371	200,481
Tax Sale Redemption	3,176	184,399	188,026	(451)
Surplus Tax Fund/Overpayment	43,789	42,122	42,629	43,282
Sales Disclosure Fee	453	2,835	2,925	363
Delinquent Sewer Assessment	5,209	3,068	8,277	-
Infraction Judgements	1,777	22,037	22,026	1,788
Inheritance Tax	229,012	335,625	547,036	17,601
Special Death Benefit	-	1,170	1,170	-
Education Plate Fee Fund	188	713	188	713
CEDIT	22,619	856,761	856,044	23,336
Inn Keepers Tax	-	7,400	5,383	2,017
Financial Institution Tax Fund	-	72,849	72,849	-
Sheriff Retirement	1,213,595	185,151	84,855	1,313,891
Mortgage Fee Fund	208	2,543	2,523	228
Commercial Vehicle Excise Tax	-	119,040	119,040	-
Bad Check Fund	1,491	18,404	17,062	2,833
CFDA 14.228 Blue River-Salem	-	90,896	90,896	-
Immunization Clinic Donation	8,968	46,753	47,456	8,265

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

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Public Health Coordinator Grant	2,909	-	-	2,909
Community Correction Grant	-	567,603	567,603	-
Property Reassessment	205,149	716	191,897	13,968
Community Correction Home Detention	79,719	67,951	85,787	61,883
Drug Free Community	147	-	-	147
SHSP Grant	1,360	-	-	1,360
Community Service Restitution	13,118	21,884	10,257	24,745
Community Transition Program	-	38,694	38,694	-
Tobacco Master Settlement	21,157	19,195	10,591	29,761
Bioterrorism/Health Fund	170	-	8	162
Park Nonreverting Fund	(121,716)	208,122	226,629	(140,223)
State Welfare Excise Allocation	-	732,204	732,204	-
Riverboat Wage Revenue Share	81,354	170,362	170,234	81,482
HAVA Voting Machine Title III	7,926	-	-	7,926
Community Emergency Response Team Sub-Grant	835	-	-	835
County Correctional Fund	10,511	31,550	75,264	(33,203)
Immunization Program Fund	(6,023)	6,023	-	-
Washington County Plan Commission	17,347	-	2,500	14,847
Comprehensive Plan PL-09-010	-	20,000	20,000	-
Adult Protective Service (APSU)	(13,394)	89,005	87,420	(11,809)
State Coroner's Continuing Education	313	2,137	2,293	157
Adult Offender Interstate Comp	61	1,147	1,117	91
Probation Administration Fee	14,335	19,862	27,834	6,363
Prosecutor Special Fee (Bad Check)	275	3,824	4,099	-
Law Enforcement Continuing Education	25,621	3,532	2,883	26,270
Marijuana	6,005	4,563	925	9,643
Pre-Trial Prosecutor	1,681	21,445	22,498	628
Sherriff's Repeater Tower Fund	31,846	10,445	2,677	39,614
Build Washington County	4,133	-	-	4,133
Prosecutor PCA 93.563	2,035	1,919	1,187	2,767
PTRC & HC Settlement	-	3,766	3,766	-
Insurance Nonreverting	14,903	692,919	681,487	26,335
Lease Rental	447	244,961	207,000	38,408
Urine Screen Test	38,270	10,760	4,800	44,230
Investigation Fund-Sheriff	13,184	180,517	85,166	108,535
Courthouse Lighting	1,000	-	1,000	-
Cumulative Park & Recreation	137,785	44,057	36,972	144,870
Rodman Cemetery Donation	311	-	795	(484)
Hebron Cemetery Donation	1,772	-	-	1,772
R & F Motsinger Mahuron Estate	877	710	-	1,587
Standish Cemetery	2,471	-	-	2,471
Nancy J Morris Fund	8,956	-	-	8,956
Riley Trust Fund	31,975	-	-	31,975
Inventory Homestead Credit	23,984	857,940	866,124	15,800
Local Option	-	3,421,237	3,421,237	-
County Treasurer	448,375	265,054	447,875	265,554
Payroll	123,825	2,058,461	2,076,526	105,760
State's Share Of Delinquent Tax	-	90	90	-
Tax Settlement Fund	-	19,552,758	19,551,201	1,557
PDIF	7,882	-	5,986	1,896
Washington County Prosecutor Investigation	9,780	545	5,000	5,325
Park & Recreation Sales Tax	3,415	5,493	5,209	3,699
HEA 1001-2008 Homestead Credit	937	1,154	-	2,091
Washington County Recorder	10,788	97,519	97,809	10,498
Sheriff Account	166,283	1,185,336	1,313,250	38,369
Commissary Fund	77,749	111,823	139,677	49,895
Inmate Trust	5,033	20,171	16,032	9,172
Washington County Park & Recreation	360	227,796	208,955	19,201
Totals	\$ 8,652,655	\$ 47,910,472	\$ 48,669,718	\$ 7,893,409

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 State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road And Street	Accident Report	Firearms Training	Health	Alcohol & Drug	Housing Rehab Fund
Cash and investments - beginning	\$ 1,713,805	\$ 311,130	\$ 48,344	\$ 2,044	\$ 37,889	\$ 96,971	\$ 65,048	\$ -
Receipts:								
Taxes	5,006,087	-	-	-	-	235,832	-	-
Licenses and permits	11,275	-	-	-	13,280	-	-	-
Intergovernmental	767,453	1,925,875	266,737	-	-	24,990	-	69,369
Charges for services	248,535	-	-	1,954	-	25,055	-	-
Fines and forfeits	84,047	-	-	-	-	-	20,396	-
Other receipts	286,609	57,331	-	-	-	-	-	-
Total receipts	<u>6,404,006</u>	<u>1,983,206</u>	<u>266,737</u>	<u>1,954</u>	<u>13,280</u>	<u>285,877</u>	<u>20,396</u>	<u>69,369</u>
Disbursements:								
Personal services	5,288,377	1,145,056	-	-	-	242,644	-	-
Supplies	438,648	402,768	-	1,332	4,348	6,736	179	-
Other services and charges	1,066,674	205,913	-	-	-	10,293	4,900	69,369
Capital outlay	209,453	176,811	275,455	-	-	160	-	-
Other disbursements	251,572	267	-	-	-	-	220	-
Total disbursements	<u>7,254,724</u>	<u>1,930,815</u>	<u>275,455</u>	<u>1,332</u>	<u>4,348</u>	<u>259,833</u>	<u>5,299</u>	<u>69,369</u>
Excess (deficiency) of receipts over disbursements	<u>(850,718)</u>	<u>52,391</u>	<u>(8,718)</u>	<u>622</u>	<u>8,932</u>	<u>26,044</u>	<u>15,097</u>	<u>-</u>
Cash and investments - ending	<u>\$ 863,087</u>	<u>\$ 363,521</u>	<u>\$ 39,626</u>	<u>\$ 2,666</u>	<u>\$ 46,821</u>	<u>\$ 123,015</u>	<u>\$ 80,145</u>	<u>\$ -</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Law Enforcement Continuing Education	Clerk's Perpetuation	Riverboat Revenue Fund	Enhanced 911	County Drug Free Community Fund	Local Emergency Plan & Right To Know	Parks And Recreation	Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 2,840	\$ 22,748	\$ 701,707	\$ 53,626	\$ 30,291	\$ 14,417	\$ (55,678)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,932	-	51,939
Charges for services	-	-	-	-	-	-	103	-
Fines and forfeits	-	9,435	-	-	24,784	-	-	-
Other receipts	298	-	415,020	320,688	-	-	-	-
Total receipts	<u>298</u>	<u>9,435</u>	<u>415,020</u>	<u>320,688</u>	<u>24,784</u>	<u>2,932</u>	<u>103</u>	<u>51,939</u>
Disbursements:								
Personal services	-	-	-	244,931	-	-	-	-
Supplies	-	-	-	300	-	868	-	-
Other services and charges	-	-	-	32,824	21,687	1,787	-	-
Capital outlay	-	-	188,748	60,485	-	-	-	-
Other disbursements	-	-	-	-	-	-	150	17,913
Total disbursements	<u>-</u>	<u>-</u>	<u>188,748</u>	<u>338,540</u>	<u>21,687</u>	<u>2,655</u>	<u>150</u>	<u>17,913</u>
Excess (deficiency) of receipts over disbursements	<u>298</u>	<u>9,435</u>	<u>226,272</u>	<u>(17,852)</u>	<u>3,097</u>	<u>277</u>	<u>(47)</u>	<u>34,026</u>
Cash and investments - ending	<u>\$ 3,138</u>	<u>\$ 32,183</u>	<u>\$ 927,979</u>	<u>\$ 35,774</u>	<u>\$ 33,388</u>	<u>\$ 14,694</u>	<u>\$ (55,725)</u>	<u>\$ 34,026</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Probation Users Fee Juvenile	Probation User Fees Adult	Recorder's Perpetuation	Local Health Maintenance	GAL/CASA State Fund	Supplement Public Defender	Clerk IV-D Incentive	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 13,301	\$ 94,996	\$ 88,785	\$ 73,825	\$ 27,209	\$ 29,161	\$ -	\$ 24,709
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	33,139	-	-	77,890	-
Charges for services	-	-	29,508	-	-	-	-	5,930
Fines and forfeits	2,359	92,408	-	-	-	11,892	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,359	92,408	29,508	33,139	-	11,892	77,890	5,930
Disbursements:								
Personal services	-	70,823	-	32,932	-	-	-	-
Supplies	3,464	-	-	8,454	-	-	-	-
Other services and charges	2,310	-	-	1,556	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	45,872	-	-	694	9,053	19,765
Total disbursements	5,774	70,823	45,872	42,942	-	694	9,053	19,765
Excess (deficiency) of receipts over disbursements	(3,415)	21,585	(16,364)	(9,803)	-	11,198	68,837	(13,835)
Cash and investments - ending	\$ 9,886	\$ 116,581	\$ 72,421	\$ 64,022	\$ 27,209	\$ 40,359	\$ 68,837	\$ 10,874

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Pay Fund	Rainy Day	County Economic Development Income Tax	Child Advocacy	Levy Excess	Sheriff Sale Fund	Identification Security Protection	Wireless 911
Cash and investments - beginning	\$ 12,782	\$ 174,808	\$ 177,209	\$ 1,325	\$ 15,965	\$ 7,173	\$ 42,270	\$ 18,538
Receipts:								
Taxes	-	515	595,680	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	101,837
Charges for services	-	-	-	-	-	19,625	6,070	-
Fines and forfeits	1,908	-	-	320	-	-	-	-
Other receipts	-	7,332	-	-	-	-	-	-
Total receipts	1,908	7,847	595,680	320	-	19,625	6,070	101,837
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	54,538	123,889	-	-	11,800	-	-
Capital outlay	-	45,383	446,270	-	-	-	-	-
Other disbursements	-	-	-	1,620	15,965	-	12,682	120,375
Total disbursements	-	99,921	570,159	1,620	15,965	11,800	12,682	120,375
Excess (deficiency) of receipts over disbursements	1,908	(92,074)	25,521	(1,300)	(15,965)	7,825	(6,612)	(18,538)
Cash and investments - ending	\$ 14,690	\$ 82,734	\$ 202,730	\$ 25	\$ -	\$ 14,998	\$ 35,658	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TIF District	County Offender Transportation	2015 Reassessment	ARRA Prosecutor IV-D Incentive	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail	City & Town Court Cost
Cash and investments - beginning	\$ 96,538	\$ -	\$ -	\$ -	\$ 59,749	\$ (15,775)	\$ 366,580	\$ 995
Receipts:								
Taxes	43,846	-	333,033	-	135,444	278,855	79,673	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	35,290	3,706	14,352	29,549	8,443	-
Charges for services	-	-	-	-	42,238	-	-	-
Fines and forfeits	-	38	-	-	-	-	-	17,083
Other receipts	-	-	-	-	1,184	191,115	-	-
Total receipts	<u>43,846</u>	<u>38</u>	<u>368,323</u>	<u>3,706</u>	<u>193,218</u>	<u>499,519</u>	<u>88,116</u>	<u>17,083</u>
Disbursements:								
Personal services	-	-	101,085	-	-	-	-	-
Supplies	-	-	13,546	-	-	-	-	-
Other services and charges	23,654	-	73,022	-	137,593	-	-	-
Capital outlay	-	-	-	-	25,254	252,550	63,898	-
Other disbursements	-	-	-	-	-	-	-	6,035
Total disbursements	<u>23,654</u>	<u>-</u>	<u>187,653</u>	<u>-</u>	<u>162,847</u>	<u>252,550</u>	<u>63,898</u>	<u>6,035</u>
Excess (deficiency) of receipts over disbursements	<u>20,192</u>	<u>38</u>	<u>180,670</u>	<u>3,706</u>	<u>30,371</u>	<u>246,969</u>	<u>24,218</u>	<u>11,048</u>
Cash and investments - ending	<u>\$ 116,730</u>	<u>\$ 38</u>	<u>\$ 180,670</u>	<u>\$ 3,706</u>	<u>\$ 90,120</u>	<u>\$ 231,194</u>	<u>\$ 390,798</u>	<u>\$ 12,043</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Coroner Fund	Washington County Clerk	Weed Lien Collections	Surplus Tax Land Sale	Tax Sale Redemption	Surplus Tax Fund/Overpayment	Sales Disclosure Fee	Delinquent Sewer Assessment
Cash and investments - beginning	\$ 2,750	\$ 812,334	\$ -	\$ 434,525	\$ 3,176	\$ 43,789	\$ 453	\$ 5,209
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,250	-	1,807	-	-	-	2,835	3,068
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,634,786	-	181,327	184,399	42,122	-	-
Total receipts	5,250	2,634,786	1,807	181,327	184,399	42,122	2,835	3,068
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,500	2,587,147	1,807	415,371	188,026	42,629	2,925	8,277
Total disbursements	1,500	2,587,147	1,807	415,371	188,026	42,629	2,925	8,277
Excess (deficiency) of receipts over disbursements	3,750	47,639	-	(234,044)	(3,627)	(507)	(90)	(5,209)
Cash and investments - ending	\$ 6,500	\$ 859,973	\$ -	\$ 200,481	\$ (451)	\$ 43,282	\$ 363	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Infraction Judgements	Inheritance Tax	Special Death Benefit	Education Plate Fee Fund	CEDIT	Inn Keepers Tax	Financial Institution Tax Fund	Sheriff Retirement
Cash and investments - beginning	\$ 1,777	\$ 229,012	\$ -	\$ 188	\$ 22,619	\$ -	\$ -	\$ 1,213,595
Receipts:								
Taxes	-	335,625	-	-	856,761	7,400	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	713	-	-	72,849	-
Charges for services	-	-	1,170	-	-	-	-	-
Fines and forfeits	22,037	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	185,151
Total receipts	<u>22,037</u>	<u>335,625</u>	<u>1,170</u>	<u>713</u>	<u>856,761</u>	<u>7,400</u>	<u>72,849</u>	<u>185,151</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	22,026	547,036	1,170	188	856,044	5,383	72,849	84,855
Total disbursements	<u>22,026</u>	<u>547,036</u>	<u>1,170</u>	<u>188</u>	<u>856,044</u>	<u>5,383</u>	<u>72,849</u>	<u>84,855</u>
Excess (deficiency) of receipts over disbursements	<u>11</u>	<u>(211,411)</u>	<u>-</u>	<u>525</u>	<u>717</u>	<u>2,017</u>	<u>-</u>	<u>100,296</u>
Cash and investments - ending	<u>\$ 1,788</u>	<u>\$ 17,601</u>	<u>\$ -</u>	<u>\$ 713</u>	<u>\$ 23,336</u>	<u>\$ 2,017</u>	<u>\$ -</u>	<u>\$ 1,313,891</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Mortgage Fee Fund	Commercial Vehicle Excise Tax	Bad Check Fund	CFDA 14.228 Blue River-Salem	Immunization Clinic Donation	Public Health Coordinator Grant	Community Correction Grant	Property Reassessment
Cash and investments - beginning	\$ 208	\$ -	\$ 1,491	\$ -	\$ 8,968	\$ 2,909	\$ -	\$ 205,149
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	119,040	-	90,896	-	-	567,603	-
Charges for services	2,543	-	18,404	-	46,753	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	716
Total receipts	2,543	119,040	18,404	90,896	46,753	-	567,603	716
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	47,456	-	-	191,897
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,523	119,040	17,062	90,896	-	-	567,603	-
Total disbursements	2,523	119,040	17,062	90,896	47,456	-	567,603	191,897
Excess (deficiency) of receipts over disbursements	20	-	1,342	-	(703)	-	-	(191,181)
Cash and investments - ending	\$ 228	\$ -	\$ 2,833	\$ -	\$ 8,265	\$ 2,909	\$ -	\$ 13,968

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Community Correction Home Detention	Drug Free Community	SHSP Grant	Community Service Restitution	Community Transition Program	Tobacco Master Settlement	Bioterrorism/Health Fund	Park Nonreverting Fund
Cash and investments - beginning	\$ 79,719	\$ 147	\$ 1,360	\$ 13,118	\$ -	\$ 21,157	\$ 170	\$ (121,716)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	38,694	19,195	-	-
Charges for services	-	-	-	-	-	-	-	208,122
Fines and forfeits	67,951	-	-	21,884	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	67,951	-	-	21,884	38,694	19,195	-	208,122
Disbursements:								
Personal services	55,081	-	-	-	-	-	-	112,430
Supplies	-	-	-	-	-	-	-	39,791
Other services and charges	30,706	-	-	-	-	-	-	63,005
Capital outlay	-	-	-	-	-	-	-	10,403
Other disbursements	-	-	-	10,257	38,694	10,591	8	1,000
Total disbursements	85,787	-	-	10,257	38,694	10,591	8	226,629
Excess (deficiency) of receipts over disbursements	(17,836)	-	-	11,627	-	8,604	(8)	(18,507)
Cash and investments - ending	\$ 61,883	\$ 147	\$ 1,360	\$ 24,745	\$ -	\$ 29,761	\$ 162	\$ (140,223)

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Welfare Excise Allocation	Riverboat Wage Revenue Share	HAVA Voting Machine Title III	Community Emergency Response Team Sub-Grant	County Correctional Fund	Immunization Program Fund	Washington County Plan Commission	Comprehensive Plan PL-09-010
Cash and investments - beginning	\$ -	\$ 81,354	\$ 7,926	\$ 835	\$ 10,511	\$ (6,023)	\$ 17,347	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	732,204	170,362	-	-	31,550	6,023	-	20,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>732,204</u>	<u>170,362</u>	<u>-</u>	<u>-</u>	<u>31,550</u>	<u>6,023</u>	<u>-</u>	<u>20,000</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	115,013	-	-	-	-	2,500	20,000
Capital outlay	-	-	-	-	75,264	-	-	-
Other disbursements	<u>732,204</u>	<u>55,221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>732,204</u>	<u>170,234</u>	<u>-</u>	<u>-</u>	<u>75,264</u>	<u>-</u>	<u>2,500</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>128</u>	<u>-</u>	<u>-</u>	<u>(43,714)</u>	<u>6,023</u>	<u>(2,500)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 81,482</u>	<u>\$ 7,926</u>	<u>\$ 835</u>	<u>\$ (33,203)</u>	<u>\$ -</u>	<u>\$ 14,847</u>	<u>\$ -</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Adult Protective Service (APSU)	State Coroner's Continuing Education	Adult Offender Interstate Comp	Probation Administration Fee	Prosecutor Special Fee (Bad Check)	Law Enforcement Continuing Education	Marijuana	Pre-Trial Prosecutor
Cash and investments - beginning	\$ (13,394)	\$ 313	\$ 61	\$ 14,335	\$ 275	\$ 25,621	\$ 6,005	\$ 1,681
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	89,005	-	-	-	-	-	-	-
Charges for services	-	2,137	-	-	3,824	-	-	-
Fines and forfeits	-	-	1,147	19,862	-	3,532	4,563	21,445
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>89,005</u>	<u>2,137</u>	<u>1,147</u>	<u>19,862</u>	<u>3,824</u>	<u>3,532</u>	<u>4,563</u>	<u>21,445</u>
Disbursements:								
Personal services	70,152	-	-	27,834	-	-	925	22,498
Supplies	1,400	-	-	-	-	-	-	-
Other services and charges	14,868	-	-	-	-	-	-	-
Capital outlay	1,000	-	-	-	-	-	-	-
Other disbursements	-	2,293	1,117	-	4,099	2,883	-	-
Total disbursements	<u>87,420</u>	<u>2,293</u>	<u>1,117</u>	<u>27,834</u>	<u>4,099</u>	<u>2,883</u>	<u>925</u>	<u>22,498</u>
Excess (deficiency) of receipts over disbursements	<u>1,585</u>	<u>(156)</u>	<u>30</u>	<u>(7,972)</u>	<u>(275)</u>	<u>649</u>	<u>3,638</u>	<u>(1,053)</u>
Cash and investments - ending	<u>\$ (11,809)</u>	<u>\$ 157</u>	<u>\$ 91</u>	<u>\$ 6,363</u>	<u>\$ -</u>	<u>\$ 26,270</u>	<u>\$ 9,643</u>	<u>\$ 628</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sherriff's Repeater Tower Fund	Build Washington County	Prosecutor PCA 93,563	PTRC & HC Settlement	Insurance Nonreverting	Lease Rental	Urine Screen Test	Investigation Fund-Sheriff
Cash and investments - beginning	\$ 31,846	\$ 4,133	\$ 2,035	\$ -	\$ 14,903	\$ 447	\$ 38,270	\$ 13,184
Receipts:								
Taxes	-	-	-	3,766	-	221,491	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,919	-	-	23,470	-	-
Charges for services	-	-	-	-	-	-	-	180,517
Fines and forfeits	-	-	-	-	-	-	10,760	-
Other receipts	10,445	-	-	-	692,919	-	-	-
Total receipts	<u>10,445</u>	<u>-</u>	<u>1,919</u>	<u>3,766</u>	<u>692,919</u>	<u>244,961</u>	<u>10,760</u>	<u>180,517</u>
Disbursements:								
Personal services	-	-	-	-	681,487	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	207,000	4,800	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,677	-	1,187	3,766	-	-	-	85,166
Total disbursements	<u>2,677</u>	<u>-</u>	<u>1,187</u>	<u>3,766</u>	<u>681,487</u>	<u>207,000</u>	<u>4,800</u>	<u>85,166</u>
Excess (deficiency) of receipts over disbursements	<u>7,768</u>	<u>-</u>	<u>732</u>	<u>-</u>	<u>11,432</u>	<u>37,961</u>	<u>5,960</u>	<u>95,351</u>
Cash and investments - ending	<u>\$ 39,614</u>	<u>\$ 4,133</u>	<u>\$ 2,767</u>	<u>\$ -</u>	<u>\$ 26,335</u>	<u>\$ 38,408</u>	<u>\$ 44,230</u>	<u>\$ 108,535</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Courthouse Lighting	Cumulative Park & Recreation	Rodman Cemetery Donation	Hebron Cemetery Donation	R & F Motsinger Mahuron Estate	Standish Cemetery	Nancy J Morris Fund	Riley Trust Fund
Cash and investments - beginning	\$ 1,000	\$ 137,785	\$ 311	\$ 1,772	\$ 877	\$ 2,471	\$ 8,956	\$ 31,975
Receipts:								
Taxes	-	39,836	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	4,221	-	-	-	-	-	-
Charges for services	-	-	-	-	710	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	44,057	-	-	710	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	795	-	-	-	-	-
Capital outlay	-	36,972	-	-	-	-	-	-
Other disbursements	1,000	-	-	-	-	-	-	-
Total disbursements	1,000	36,972	795	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,000)	7,085	(795)	-	710	-	-	-
Cash and investments - ending	\$ -	\$ 144,870	\$ (484)	\$ 1,772	\$ 1,587	\$ 2,471	\$ 8,956	\$ 31,975

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inventory Homestead Credit	Local Option	County Treasurer	Payroll	State's Share Of Delinquent Tax	Tax Settlement Fund	PDIF	Washington County Prosecutor Investigation
Cash and investments - beginning	\$ 23,984	\$ -	\$ 448,375	\$ 123,825	\$ -	\$ -	\$ 7,882	\$ 9,780
Receipts:								
Taxes	857,940	3,421,237	265,054	-	90	19,552,758	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,058,461	-	-	-	545
Total receipts	857,940	3,421,237	265,054	2,058,461	90	19,552,758	-	545
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	866,124	3,421,237	447,875	2,076,526	90	19,551,201	5,986	5,000
Total disbursements	866,124	3,421,237	447,875	2,076,526	90	19,551,201	5,986	5,000
Excess (deficiency) of receipts over disbursements	(8,184)	-	(182,821)	(18,065)	-	1,557	(5,986)	(4,455)
Cash and investments - ending	\$ 15,800	\$ -	\$ 265,554	\$ 105,760	\$ -	\$ 1,557	\$ 1,896	\$ 5,325

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Park & Recreation Sales Tax	HEA 1001-2008 Homestead Credit	Washington County Recorder	Sheriff Account	Commissary Fund	Inmate Trust	Washington County Park & Recreation	Totals
Cash and investments - beginning	\$ 3,415	\$ 937	\$ 10,788	\$ 166,283	\$ 77,749	\$ 5,033	\$ 360	\$ 8,652,655
Receipts:								
Taxes	5,493	-	-	-	-	-	-	32,276,416
Licenses and permits	-	-	-	-	-	-	-	24,555
Intergovernmental	-	1,154	-	-	-	-	-	5,402,399
Charges for services	-	-	97,519	1,185,336	111,823	20,171	227,796	2,498,803
Fines and forfeits	-	-	-	-	-	-	-	437,851
Other receipts	-	-	-	-	-	-	-	7,270,448
Total receipts	<u>5,493</u>	<u>1,154</u>	<u>97,519</u>	<u>1,185,336</u>	<u>111,823</u>	<u>20,171</u>	<u>227,796</u>	<u>47,910,472</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,096,255
Supplies	-	-	-	-	-	-	-	921,834
Other services and charges	-	-	-	-	-	-	-	2,539,849
Capital outlay	-	-	-	-	-	-	-	1,868,106
Other disbursements	<u>5,209</u>	<u>-</u>	<u>97,809</u>	<u>1,313,250</u>	<u>139,677</u>	<u>16,032</u>	<u>208,955</u>	<u>35,243,674</u>
Total disbursements	<u>5,209</u>	<u>-</u>	<u>97,809</u>	<u>1,313,250</u>	<u>139,677</u>	<u>16,032</u>	<u>208,955</u>	<u>48,669,718</u>
Excess (deficiency) of receipts over disbursements	<u>284</u>	<u>1,154</u>	<u>(290)</u>	<u>(127,914)</u>	<u>(27,854)</u>	<u>4,139</u>	<u>18,841</u>	<u>(759,246)</u>
Cash and investments - ending	<u>\$ 3,699</u>	<u>\$ 2,091</u>	<u>\$ 10,498</u>	<u>\$ 38,369</u>	<u>\$ 49,895</u>	<u>\$ 9,172</u>	<u>\$ 19,201</u>	<u>\$ 7,893,409</u>

WASHINGTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital Leases:		
Volvo road grader	\$ 34,624	\$ 15,305
2006 Chevrolet sign truck	12,518	13,048
2008 Sterling dump truck	39,873	27,518
(3) 2008 Ford 150's	79,767	28,464
Grader, 2 mowers, 2010 dump truck/bed/spinner	167,968	57,037
Phone System	154,497	40,000
2 Backhoes	13,436	13,756
3 Golf carts	12,294	6,900
(2) 2008 Ford ambulances	87,537	46,191
Notes and loans payable:		
Williams building	102,911	36,917
Police cars	58,423	27,561
Totals	<u>\$ 763,848</u>	<u>\$ 312,697</u>

WASHINGTON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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>
Land	\$ 944,994
Infrastructure	22,722,004
Buildings	16,376,939
Improvements other than buildings	3,440,208
Machinery, equipment and vehicles	<u>5,616,931</u>
Total capital assets	<u>\$ 49,101,076</u>

WASHINGTON COUNTY
OTHER REPORTS

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

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

WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2012, with David Brown, President of the Board of County Commissioners; Benjamin Bowling, President of the County Council; and Sarah Bachman, Auditor.