

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF WASHINGTON

DAVISS COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
12/08/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Karen Brown	01-01-12 to 12-31-15
	Mary Beth McGookey	01-01-16 to 12-31-19
Mayor	Joseph Wellman	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Joseph Wellman	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	Michael Singleton	01-01-14 to 12-31-14
	Jerry Sidebottom	01-01-15 to 12-31-15
	Allen P. Brown	01-01-16 to 12-31-17
Superintendent of Water Utility	Charles Kane	01-01-14 to 12-31-17
Superintendent of Wastewater Utility	Scott Rainey	01-01-14 to 12-31-17
Superintendent of Electric Utility	Randy Emmons	01-01-14 to 12-31-17
Superintendent of Storm Water Utility	Scott Rainey	01-01-14 to 12-31-17
Utility Office Manager	Anita Ash	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF WASHINGTON, DAVIESS COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Washington (City), for the period of January 1, 2014 to December 31, 2016. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the City prepares its financial statements 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 comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules 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, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 7, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF WASHINGTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General	\$ 4,039,331	\$ 5,860,968	\$ 5,116,600	\$ 4,783,699	\$ 5,969,285	\$ 5,702,088	\$ 5,050,896
Motor Vehicle Highway	806,476	1,005,855	781,569	1,030,762	1,010,037	999,364	1,041,435
Local Road And Street	10,410	41,678	-	52,088	42,320	83,000	11,408
Park Nonreverting Park Fund	811	150	893	68	150	150	68
Washington Transit	147,004	116,029	105,118	157,915	120,346	107,672	170,589
Blight Elimination Program Grant	-	-	-	-	5,014	4,914	100
Local Law Enforcement Continuing Education	19,341	8,560	5,317	22,584	10,275	12,926	19,933
Deferral Program	6,807	8,800	-	15,607	6,490	3,249	18,848
Unsafe Building	10,703	-	-	10,703	83,801	2,831	91,673
Park & Recreation	283,517	358,219	456,816	184,920	641,159	456,430	369,649
Rainy Day	657,107	-	-	657,107	-	-	657,107
Police Canine Fund	1,329	-	89	1,240	2,700	3,575	365
Hazardous Materials	1,791	-	-	1,791	-	-	1,791
Levy Excess Fund	-	49	-	49	-	-	49
Tiff Southeast	8,823	4,055	1,089	11,789	-	1,100	10,689
Cumulative Capital Improvement	4,810	30,443	29,500	5,753	28,908	-	34,661
Cumulative Capital Development	161,374	106,613	53,612	214,375	124,817	138,107	201,085
Park Cumulative Building Fund	5,468	1	5,469	-	-	-	-
Edit Fund	543,286	383,406	377,543	549,149	521,076	489,277	580,948
TIFF I-69 Corridor	-	-	-	-	7,521	800	6,721
Police Pension	56,731	124,644	129,344	52,031	201,039	133,180	119,890
Fire Pension	12,578	144,044	138,346	18,276	211,178	134,167	95,287
NSP Program Income Fund	187	-	-	187	-	-	187
Con American/AFLAC Withholding	25	9,557	9,582	-	9,438	9,438	-
Municipal Events Fund	2,279	1,630	2,397	1,512	6,846	5,890	2,468
US 50 Intersection Relocation	215,282	513,655	678,774	50,163	134,888	100,225	84,826
Housing Needs Assess PN 003023	67	95,692	95,692	67	242,383	242,383	67
Fire Dept Donation	856	-	-	856	-	-	856
Brownfield Grant	2,916	-	-	2,916	-	-	2,916
Mcgruff Crime Dog Fund	111	-	-	111	-	-	111
Dare Contributions	94	-	-	94	-	-	94
Spay & Neuter Program	162	-	-	162	-	-	162
Anytime Fitness PR WH	-	12,988	12,988	-	12,357	12,331	26
Uniforms/Boots PR WH	-	27,089	27,089	-	26,698	26,698	-
SRTS-Griffith #1173670	-	15,000	19,570	(4,570)	4,570	-	-
Fire Dept Grant-Air Packs	6,930	-	6,930	-	-	-	-
Park Pavilion Fund	1,187	-	112	1,075	-	240	835
Petty Cash - WW	-	-	-	-	-	-	-
Sign Modernization Grant	-	8,325	10,350	(2,025)	12,452	16,588	(6,161)
Washington Economic 2014a Construction Fund	-	4,083,500	196,963	3,886,537	309	1,607,657	2,279,189
Washington Economic Development 2014B Construction	-	4,765,000	189,000	4,576,000	185	4,186,512	389,673
Pocket Park Grant Fund	-	-	-	-	25,000	25,000	-
Park Train Fund	872	-	-	872	-	-	872
Econ Develop Bond 2014A	-	-	-	-	143,480	143,479	1
Econ Develop Bond 2014B	-	-	-	-	367,384	183,689	183,695
2014A Econ Dev Reserve	-	-	-	-	420,037	1	420,036
Econ 14B Escrow	-	-	-	-	2,002,028	-	2,002,028
Dependent Care Flex	-	-	-	-	3,230	3,230	-
Parks Donations Fund - Lighting	50	-	-	50	-	-	50
Drug Enforcement/Education	89	-	-	89	3,840	-	3,929
Donations-Eastside Park Improvements	4,599	1,573	2,104	4,068	35,111	34,774	4,405
Swimming Pool Donation	181,117	-	8,998	172,119	-	19,616	152,503
Animal Control-Donations	67,611	1,040	38,335	30,316	1,505	3,018	28,803
Community Foundation Grants	426	42,715	425	42,716	913	43,400	229
Operation Pullover	520	2,450	2,438	532	4,900	5,363	69

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CITY OF WASHINGTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Tiff Southwest	38,870	21,863	1,187	59,546	-	51,100	8,446
Washington/Davies Co Mobile Emergency	47	-	-	47	-	-	47
Police Dept Donations	215	4,523	4,320	418	1,880	2,292	6
Washington Housing Revolving Loan Fund	2,426	-	-	2,426	-	-	2,426
Entry Team Equipment	10,320	-	7,077	3,243	1,200	-	4,443
Police LCC Grant	2,289	2,482	2,482	2,289	9,104	9,104	2,289
G & T Equipment Replacement Fund	38,516	20,873	16,392	42,997	26,159	21,332	47,824
City Hall Go Bond	-	-	-	-	-	-	-
Payroll	-	6,493,221	6,493,221	-	6,745,219	6,745,219	-
Perf Withholding	-	157,262	157,262	-	166,248	166,248	-
Federal Withholding Tax	-	610,805	610,805	-	643,206	643,206	-
State Withholding Tax	15,981	204,573	203,736	16,818	205,468	205,045	17,241
Fica Withholding Tax	-	701,145	701,145	-	727,385	727,385	-
County Withholding Tax	7,932	101,529	101,079	8,382	105,202	104,774	8,810
Life Insurance Withholding	21	156	177	-	156	156	-
Health Fund Trust-City Of Washington	387,283	2,135,898	1,999,938	523,243	2,102,998	2,247,693	378,548
Garnishment Deductions	-	16,244	16,244	-	9,424	9,424	-
Cancer Insurance Withholding	91	81,657	81,579	169	95,082	94,863	388
Vision Insurance--Vsp Withholding	156	10,903	11,003	56	12,068	12,053	71
City Health Insurance Fund	383,303	382	3,720	379,965	379	3,240	377,104
Local 495 Union Dues	-	3,770	3,770	-	4,020	4,020	-
United Way Deduction	-	3,895	3,895	-	4,142	4,142	-
Dental Insurance HRI DHO Withholding	284	41,883	42,055	112	44,694	44,647	159
Utility Sales Tax	-	1,199,889	1,199,889	-	1,294,016	1,294,016	-
Christmas Club Deduction	-	9,750	9,750	-	9,830	9,830	-
Indiana Police Pension W/H	131	40,101	40,232	-	43,188	43,188	-
Indiana Fire Pension W/H	105	38,870	38,975	-	40,476	40,476	-
Child Support Deduction	-	56,290	56,290	-	58,622	58,622	-
Flex Spending Acct City of Washington Withholding	14,739	34,524	33,443	15,820	37,970	35,676	18,114
Voluntary Life (Lincoln) Deduct	54	15,917	15,962	9	17,016	16,957	68
Aul 457 Plan Deferred Comp Withholding	-	84,923	84,923	-	92,133	92,133	-
Municipal Electric Department	1,510,302	17,823,867	18,167,150	1,167,019	18,714,755	18,131,285	1,750,489
Electric Meter Deposit Fund	435,316	135,445	103,324	467,437	139,125	113,784	492,778
Electric Dept Improvement Fund	492,748	595,766	551,524	536,990	380,608	351,937	565,661
Impa Grant	987	4,960	-	5,947	5,528	9,000	2,475
Petty Cash Electric	2,000	200	-	2,200	-	-	2,200
Storm Water	34,249	208,943	171,876	71,316	208,973	175,310	104,979
Petty Cash Wastewater	500	100	-	600	-	-	600
Municipal Wastewater	418,324	5,092,903	5,181,108	330,119	5,345,862	5,067,274	608,707
Wastewater Bond & Interest Fund	554,992	537,294	830,534	261,752	833,472	833,472	261,752
Wastewater Improvement Fund	485,888	274,196	156,445	603,639	-	184,538	419,101
Sewer Debt Reserve Account	1,544,266	295,166	-	1,839,432	85,556	-	1,924,988
Sewer SRF 2010	21	1,026,857	513,040	513,838	1,026,735	1,540,552	21
Waterworks Construction Fund	4,521,741	2,784	3,134,924	1,389,601	966	498,544	892,023
Municipal Water Department	406,943	4,692,475	4,749,319	350,099	4,818,659	4,671,477	497,281
Waterworks Bond Fund	606,067	1,718,298	1,717,810	606,555	1,718,935	1,717,860	607,630
Water Meter Deposit Fund	251,391	89,175	64,156	276,410	95,525	76,501	295,434
Water Improvement Fund	1,395,799	515,462	520,863	1,390,398	253,220	411,567	1,232,051
Water Debt Reserve Account	530,500	-	-	530,500	-	-	530,500
Petty Cash Water	500	100	-	600	-	-	600
Totals	<u>\$ 21,358,374</u>	<u>\$ 62,881,047</u>	<u>\$ 56,305,676</u>	<u>\$ 27,933,745</u>	<u>\$ 58,568,874</u>	<u>\$ 61,412,304</u>	<u>\$ 25,090,315</u>

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

CITY OF WASHINGTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 5,050,896	\$ 6,064,385	\$ 5,886,163	\$ 5,229,118
Motor Vehicle Highway	1,041,435	1,147,900	1,302,156	887,179
Local Road And Street	11,408	42,112	47,000	6,520
Park Nonreverting Park Fund	68	-	-	68
Washington Transit	170,589	169,629	156,841	183,377
Blight Elimination Program Grant	100	17,064	17,064	100
Local Law Enforcement Continuing Education	19,933	10,915	11,350	19,498
Deferral Program	18,848	6,380	8,295	16,933
Unsafe Building	91,673	50,000	2,641	139,032
Park & Recreation	369,649	642,779	443,727	568,701
Rainy Day	657,107	400,000	-	1,057,107
Police Canine Fund	365	-	344	21
LOIT Special Distribution	-	808,797	-	808,797
Rainy Day Restricted MVH	-	350,605	350,605	-
Hazardous Materials	1,791	-	-	1,791
Levy Excess Fund	49	-	-	49
Tiff Southeast	10,689	26,084	1,938	34,835
Local Road and Bridge Matching	-	701,210	322,581	378,629
Cumulative Capital Improvement	34,661	29,333	63,300	694
Cumulative Capital Development	201,085	115,467	202,080	114,472
Emergency Traffic Signal Grant	-	12,123	15,615	(3,492)
Edit Fund	580,948	394,674	295,719	679,903
TIFF I-69 Corridor	6,721	3,139	1,802	8,058
Police Pension	119,890	136,280	132,439	123,731
Fire Pension	95,287	139,622	138,736	96,173
NSP Program Income Fund	187	-	-	187
Con American/AFLAC Withholding	-	9,340	9,340	-
Municipal Events Fund	2,468	11,704	6,458	7,714
US 50 Intersection Relocation	84,826	-	-	84,826
Housing Needs Assess PN 003023	67	5,000	5,000	67
Fire Dept Donation	856	300	-	1,156
Brownfield Grant	2,916	-	-	2,916
Mcgruff Crime Dog Fund	111	-	-	111
Dare Contributions	94	-	-	94
Spay & Neuter Program	162	-	-	162
Anytime Fitness PR WH	26	11,930	11,930	26
Uniforms/Boots PR WH	-	30,182	30,182	-
Park Pavilion Fund	835	-	-	835
Sign Modernization Grant	(6,161)	13,481	7,320	-
Washington Economic 2014a Construction Fund	2,279,189	238	2,279,427	-
Washington Economic Development 2014B Construction	389,673	2,146,500	2,536,173	-
Park Train Fund	872	-	-	872
Econ Develop Bond 2014A	1	194,813	194,813	1
Econ Develop Bond 2014B	183,695	321,831	505,525	1
2014A Econ Dev Reserve	420,036	59	-	420,095
Econ 14B Escrow	2,002,028	664	2,002,692	-
Parks Donations Fund - Lighting	50	-	-	50
Air Evac Deduction	-	935	935	-
Piankeshaw Trail Retainage	-	30,126	30,126	-
Harned Ave Project Retainage	-	7,712	7,712	-
Drug Enforcement/Education	3,929	2,137	2,402	3,664
Donations-Eastside Park Improvements	4,405	27,097	19,168	12,334
Swimming Pool Donation	152,503	-	13,485	139,018
Animal Control-Donations	28,803	2,463	1,015	30,251
Community Foundation Grants	229	5,428	5,000	657

CITY OF WASHINGTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Operation Pullover	69	6,206	4,219	2,056
Tiff Southwest	8,446	-	1,838	6,608
Washington/Daviess Co Mobile Emergency	47	-	-	47
Police Dept Donations	6	2,970	2,636	340
Washington Housing Revolving Loan Fund	2,426	-	-	2,426
Entry Team Equipment	4,443	9,777	5,194	9,026
Police LCC Grant	2,289	4,628	6,751	166
G & T Equipment Replacement Fund	47,824	25,853	27,650	46,027
Payroll	-	6,994,702	6,994,702	-
Perf Withholding	-	177,753	177,753	-
Federal Withholding Tax	-	687,935	687,935	-
State Withholding Tax	17,241	214,059	213,770	17,530
Fica Withholding Tax	-	771,929	771,929	-
County Withholding Tax	8,810	109,408	109,224	8,994
Life Insurance Withholding	-	156	156	-
Health Fund Trust-City Of Washington	378,548	2,377,533	2,500,604	255,477
Garnishment Deductions	-	15,277	15,277	-
Cancer Insurance Withholding	388	95,746	95,712	422
Vision Insurance--Vsp Withholding	71	12,671	12,655	87
City Health Insurance Fund	377,104	376	3,480	374,000
Local 495 Union Dues	-	3,870	3,870	-
United Way Deduction	-	5,150	5,150	-
Dental Insurance HRI DHO Withholding	159	47,333	47,179	313
Utility Sales Tax	-	1,266,971	1,266,971	-
Christmas Club Deduction	-	7,770	7,770	-
Indiana Police Pension W/H	-	46,066	46,066	-
Indiana Fire Pension W/H	-	42,229	42,229	-
Child Support Deduction	-	59,039	59,039	-
Flex Spending Acct City of Washington Withholding	18,114	38,084	37,008	19,190
Voluntary Life (Lincoln) Deduct	68	17,171	17,112	127
Aul 457 Plan Deferred Comp Withholding	-	94,549	94,549	-
Municipal Electric Department	1,750,489	18,933,231	19,177,890	1,505,830
Electric Meter Deposit Fund	492,778	128,825	104,554	517,049
Electric Dept Improvement Fund	565,661	829,536	943,599	451,598
Impa Grant	2,475	5,117	-	7,592
Petty Cash Electric	2,200	-	-	2,200
Storm Water	104,979	207,364	203,902	108,441
Petty Cash Wastewater	600	-	-	600
Sewage Construction Fund	-	990,580	10,000	980,580
Municipal Wastewater	608,707	5,641,389	5,823,103	426,993
Wastewater Bond & Interest Fund	261,752	1,014,688	1,013,819	262,621
Wastewater Improvement Fund	419,101	485,693	463,105	441,689
Sewer Debt Reserve Account	1,924,988	2,839	104,286	1,823,541
Sewer SRF 2010	21	1,027,463	1,027,202	282
Waterworks Construction Fund	892,023	636	577,566	315,093
Municipal Water Department	497,281	4,867,747	4,880,579	484,449
Waterworks Bond Fund	607,630	1,709,222	1,711,510	605,342
Water Meter Deposit Fund	295,434	89,125	68,480	316,079
Water Improvement Fund	1,232,051	291,902	194,221	1,329,732
Water Debt Reserve Account	530,500	-	-	530,500
Petty Cash Water	600	-	-	600
Totals	<u>\$ 25,090,315</u>	<u>\$ 63,451,006</u>	<u>\$ 66,631,343</u>	<u>\$ 21,909,978</u>

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

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 City.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses 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.

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
(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).

Utility fees. Amounts received from charges for current services.

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 statements. 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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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 City 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 City. 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 City. 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 City 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 City 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 City 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
(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 City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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 a cost-sharing 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 City 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:

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

Indiana Public Retirement System
One North Capitol, 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.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF WASHINGTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is the result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the City were not received by December 31, 2014, 2015, and 2016.

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OTHER INFORMATION - UNEXAMINED

The City's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City's Annual Financial Reports 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 other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General	Motor Vehicle Highway	Local Road And Street	Park Nonreverting Park Fund	Washington Transit	Blight Elimination Program Grant	Local Law Enforcement Continuing Education	Deferral Program	Unsafe Building	Park & Recreation
Cash and investments - beginning	\$ 4,039,331	\$ 806,476	\$ 10,410	\$ 811	\$ 147,004	\$ -	\$ 19,341	\$ 6,807	\$ 10,703	\$ 283,517
Receipts:										
Taxes	1,990,807	902,056	41,678	-	33,924	-	-	-	-	283,848
Licenses and permits	69,916	-	-	-	-	-	5,035	-	-	-
Intergovernmental receipts	2,674,646	80,905	-	-	72,906	-	-	-	-	37,258
Charges for services	931,124	20,052	-	-	6,039	-	835	-	-	20,225
Fines and forfeits	4,734	-	-	-	-	-	-	8,800	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	189,741	2,842	-	150	3,160	-	2,690	-	-	16,888
Total receipts	5,860,968	1,005,855	41,678	150	116,029	-	8,560	8,800	-	358,219
Disbursements:										
Personal services	3,971,540	525,046	-	-	59,477	-	2,772	-	-	230,405
Supplies	204,058	89,747	-	-	17,434	-	2,545	-	-	63,868
Other services and charges	650,312	166,648	-	-	28,207	-	-	-	-	104,906
Debt service - principal and interest	112,380	-	-	-	-	-	-	-	-	-
Capital outlay	149,296	-	-	-	-	-	-	-	-	57,161
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	29,014	128	-	893	-	-	-	-	-	476
Total disbursements	5,116,600	781,569	-	893	105,118	-	5,317	-	-	456,816
Excess (deficiency) of receipts over disbursements	744,368	224,286	41,678	(743)	10,911	-	3,243	8,800	-	(98,597)
Cash and investments - ending	\$ 4,783,699	\$ 1,030,762	\$ 52,088	\$ 68	\$ 157,915	\$ -	\$ 22,584	\$ 15,607	\$ 10,703	\$ 184,920

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Rainy Day	Police Canine Fund	Hazardous Materials	Levy Excess Fund	Tiff Southeast	Cumulative Capital Improvement	Cumulative Capital Development	Park Cumulative Building Fund	Edit Fund	TIFF I-69 Corridor
Cash and investments - beginning	\$ 657,107	\$ 1,329	\$ 1,791	\$ -	\$ 8,823	\$ 4,810	\$ 161,374	\$ 5,468	\$ 543,286	\$ -
Receipts:										
Taxes	-	-	-	-	4,055	-	78,337	-	383,406	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	30,443	10,282	-	-	-
Charges for services	-	-	-	-	-	-	17,994	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	49	-	-	-	1	-	-
Total receipts	-	-	-	49	4,055	30,443	106,613	1	383,406	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	29,500	-	-	37,122	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	140,000	-
Capital outlay	-	-	-	-	-	-	52,396	5,469	121,904	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	89	-	-	1,089	-	1,216	-	78,517	-
Total disbursements	-	89	-	-	1,089	29,500	53,612	5,469	377,543	-
Excess (deficiency) of receipts over disbursements	-	(89)	-	49	2,966	943	53,001	(5,468)	5,863	-
Cash and investments - ending	\$ 657,107	\$ 1,240	\$ 1,791	\$ 49	\$ 11,789	\$ 5,753	\$ 214,375	\$ -	\$ 549,149	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Police Pension	Fire Pension	NSP Program Income Fund	Con American/AFLAC Withholding	Municipal Events Fund	US 50 Intersection Relocation	Housing Needs Assess PN 003023	Fire Dept Donation	Brownfield Grant	McGruff Crime Dog Fund
Cash and investments - beginning	\$ 56,731	\$ 12,578	\$ 187	\$ 25	\$ 2,279	\$ 215,282	\$ 67	\$ 856	\$ 2,916	\$ 111
Receipts:										
Taxes	-	-	-	9,557	-	392,416	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	121,239	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	124,644	144,044	-	-	1,630	-	95,692	-	-	-
Total receipts	124,644	144,044	-	9,557	1,630	513,655	95,692	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	129,344	138,346	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,582	2,397	678,774	95,692	-	-	-
Total disbursements	129,344	138,346	-	9,582	2,397	678,774	95,692	-	-	-
Excess (deficiency) of receipts over disbursements	(4,700)	5,698	-	(25)	(767)	(165,119)	-	-	-	-
Cash and investments - ending	\$ 52,031	\$ 18,276	\$ 187	\$ -	\$ 1,512	\$ 50,163	\$ 67	\$ 856	\$ 2,916	\$ 111

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Dare Contributions	Spay & Neuter Program	Anytime Fitness PR WH	Uniforms/Boots PR WH	SRTS-Griffith #1173670	Fire Dept Grant-Air Packs	Park Pavilion Fund	Petty Cash - WW	Sign Modernization Grant	Washington Economic 2014a Construction Fund
Cash and investments - beginning	\$ 94	\$ 162	\$ -	\$ -	\$ -	\$ 6,930	\$ 1,187	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	12,988	27,089	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	8,325	4,083,500
Total receipts	-	-	12,988	27,089	15,000	-	-	-	8,325	4,083,500
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	94,500
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	102,463
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,988	27,089	19,570	6,930	112	-	10,350	-
Total disbursements	-	-	12,988	27,089	19,570	6,930	112	-	10,350	196,963
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,570)	(6,930)	(112)	-	(2,025)	3,886,537
Cash and investments - ending	\$ 94	\$ 162	\$ -	\$ -	\$ (4,570)	\$ -	\$ 1,075	\$ -	\$ (2,025)	\$ 3,886,537

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Washington Economic Development 2014B Construction	Pocket Park Grant Fund	Park Train Fund	Econ Develop Bond 2014A	Econ Develop Bond 2014B	2014A Econ Dev Reserve	Econ 14B Escrow	Dependent Care Flex	Parks Donations Fund - Lighting
Cash and investments - beginning	\$ -	\$ -	\$ 872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,765,000	-	-	-	-	-	-	-	-
Total receipts	4,765,000	-	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	189,000	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	189,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4,576,000	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 4,576,000	\$ -	\$ 872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Drug Enforcement/Education	Donations-Eastside Park Improvements	Swimming Pool Donation	Animal Control-Donations	Community Foundation Grants	Operation Pullover	Tiff Southwest	Washington/Davies Co Mobile Emergency
Cash and investments - beginning	\$ 89	\$ 4,599	\$ 181,117	\$ 67,611	\$ 426	\$ 520	\$ 38,870	\$ 47
Receipts:								
Taxes	-	-	-	-	42,715	-	21,863	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,573	-	1,040	-	2,450	-	-
Total receipts	-	1,573	-	1,040	42,715	2,450	21,863	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	2,104	8,998	38,335	425	2,438	1,187	-
Total disbursements	-	2,104	8,998	38,335	425	2,438	1,187	-
Excess (deficiency) of receipts over disbursements	-	(531)	(8,998)	(37,295)	42,290	12	20,676	-
Cash and investments - ending	\$ 89	\$ 4,068	\$ 172,119	\$ 30,316	\$ 42,716	\$ 532	\$ 59,546	\$ 47

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

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	Police Dept Donations	Washington Housing Revolving Loan Fund	Entry Team Equipment	Police LCC Grant	G & T Equipment Replacement Fund	City Hall Go Bond	Payroll	Perf Withholding	Federal Withholding Tax	State Withholding Tax
Cash and investments - beginning	\$ 215	\$ 2,426	\$ 10,320	\$ 2,289	\$ 38,516	\$ -	\$ -	\$ -	\$ -	\$ 15,981
Receipts:										
Taxes	-	-	-	-	-	-	-	157,262	610,805	204,573
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,482	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	4,523	-	-	-	20,873	-	6,493,221	-	-	-
Total receipts	4,523	-	-	2,482	20,873	-	6,493,221	157,262	610,805	204,573
Disbursements:										
Personal services	-	-	-	-	-	-	6,493,221	-	-	-
Supplies	-	-	-	-	4,842	-	-	-	-	-
Other services and charges	-	-	-	-	7,201	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,687	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,320	-	7,077	2,482	1,662	-	-	157,262	610,805	203,736
Total disbursements	4,320	-	7,077	2,482	16,392	-	6,493,221	157,262	610,805	203,736
Excess (deficiency) of receipts over disbursements	203	-	(7,077)	-	4,481	-	-	-	-	837
Cash and investments - ending	\$ 418	\$ 2,426	\$ 3,243	\$ 2,289	\$ 42,997	\$ -	\$ -	\$ -	\$ -	\$ 16,818

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Fica Withholding Tax	County Withholding Tax	Life Insurance Withholding	Health Fund Trust-City Of Washington	Garnishment Deductions	Cancer Insurance Withholding	Vision Insurance--Vsp Withholding	City Health Insurance Fund	Local 495 Union Dues	United Way Deduction
Cash and investments - beginning	\$ -	\$ 7,932	\$ 21	\$ 387,283	\$ -	\$ 91	\$ 156	\$ 383,303	\$ -	\$ -
Receipts:										
Taxes	701,145	101,529	156	-	16,244	81,657	10,903	-	3,770	3,895
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,135,898	-	-	-	382	-	-
Total receipts	701,145	101,529	156	2,135,898	16,244	81,657	10,903	382	3,770	3,895
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	701,145	101,079	177	1,999,938	16,244	81,579	11,003	3,720	3,770	3,895
Total disbursements	701,145	101,079	177	1,999,938	16,244	81,579	11,003	3,720	3,770	3,895
Excess (deficiency) of receipts over disbursements	-	450	(21)	135,960	-	78	(100)	(3,338)	-	-
Cash and investments - ending	\$ -	\$ 8,382	\$ -	\$ 523,243	\$ -	\$ 169	\$ 56	\$ 379,965	\$ -	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Dental Insurance HRI DHO Withholding	Utility Sales Tax	Christmas Club Deduction	Indiana Police Pension W/H	Indiana Fire Pension W/H	Child Support Deduction	Flex Spending Acct City of Washington	Voluntary Life (Lincoln) Deduct	Aul 457 Plan Deferred Comp Withholding
Cash and investments - beginning	\$ 284	\$ -	\$ -	\$ 131	\$ 105	\$ -	\$ 14,739	\$ 54	\$ -
Receipts:									
Taxes	41,883	1,199,889	9,750	40,101	38,870	56,290	34,471	15,917	84,923
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	53	-	-
Total receipts	41,883	1,199,889	9,750	40,101	38,870	56,290	34,524	15,917	84,923
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	42,055	1,199,889	9,750	40,232	38,975	56,290	33,443	15,962	84,923
Total disbursements	42,055	1,199,889	9,750	40,232	38,975	56,290	33,443	15,962	84,923
Excess (deficiency) of receipts over disbursements	(172)	-	-	(131)	(105)	-	1,081	(45)	-
Cash and investments - ending	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,820	\$ 9	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Municipal Electric Department	Electric Meter Deposit Fund	Electric Dept Improvement Fund	Impa Grant	Petty Cash Electric	Storm Water	Petty Cash Wastewater	Municipal Wastewater	Wastewater Bond & Interest Fund	Wastewater Improvement Fund
Cash and investments - beginning	\$ 1,510,302	\$ 435,316	\$ 492,748	\$ 987	\$ 2,000	\$ 34,249	\$ 500	\$ 418,324	\$ 554,992	\$ 485,888
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	17,797,171	135,400	-	-	-	162,687	-	5,068,691	-	-
Other receipts	26,696	45	595,766	4,960	200	46,256	100	24,212	537,294	274,196
Total receipts	17,823,867	135,445	595,766	4,960	200	208,943	100	5,092,903	537,294	274,196
Disbursements:										
Personal services	-	-	-	-	-	84,685	-	898,168	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	1,177,394	-	-	-	-	-	-	-	-	-
Other disbursements	16,989,756	103,324	551,524	-	-	87,191	-	4,282,940	830,534	156,445
Total disbursements	18,167,150	103,324	551,524	-	-	171,876	-	5,181,108	830,534	156,445
Excess (deficiency) of receipts over disbursements	(343,283)	32,121	44,242	4,960	200	37,067	100	(88,205)	(293,240)	117,751
Cash and investments - ending	\$ 1,167,019	\$ 467,437	\$ 536,990	\$ 5,947	\$ 2,200	\$ 71,316	\$ 600	\$ 330,119	\$ 261,752	\$ 603,639

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Sewer Debt Reserve Account	Sewer SRF 2010	Waterworks Construction Fund	Municipal Water Department	Waterworks Bond Fund	Water Meter Deposit Fund	Water Improvement Fund	Water Debt Reserve Account	Petty Cash Water	Totals
Cash and investments - beginning	\$ 1,544,266	\$ 21	\$ 4,521,741	\$ 406,943	\$ 606,067	\$ 251,391	\$ 1,395,799	\$ 530,500	\$ 500	\$ 21,358,374
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	7,638,772
Licenses and permits	-	-	-	-	-	-	-	-	-	74,951
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	3,045,161
Charges for services	-	-	-	-	-	-	-	-	-	996,269
Fines and forfeits	-	-	-	-	-	-	-	-	-	13,534
Utility fees	-	-	-	4,615,449	-	89,175	-	-	-	27,868,573
Other receipts	295,166	1,026,857	2,784	77,026	1,718,298	-	515,462	-	100	23,243,787
Total receipts	295,166	1,026,857	2,784	4,692,475	1,718,298	89,175	515,462	-	100	62,881,047
Disbursements:										
Personal services	-	-	-	775,668	-	-	-	-	-	13,040,982
Supplies	-	-	-	-	-	-	-	-	-	382,494
Other services and charges	-	-	-	-	-	-	-	-	-	1,575,086
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	252,380
Capital outlay	-	-	-	-	-	-	-	-	-	491,376
Utility operating expenses	-	-	-	-	-	-	-	-	-	1,177,394
Other disbursements	-	513,040	3,134,924	3,973,651	1,717,810	64,156	520,863	-	-	39,385,964
Total disbursements	-	513,040	3,134,924	4,749,319	1,717,810	64,156	520,863	-	-	56,305,676
Excess (deficiency) of receipts over disbursements	295,166	513,817	(3,132,140)	(56,844)	488	25,019	(5,401)	-	100	6,575,371
Cash and investments - ending	\$ 1,839,432	\$ 513,838	\$ 1,389,601	\$ 350,099	\$ 606,555	\$ 276,410	\$ 1,390,398	\$ 530,500	\$ 600	\$ 27,933,745

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General	Motor Vehicle Highway	Local Road And Street	Park Nonreverting Park Fund	Washington Transit	Blight Elimination Program Grant	Local Law Enforcement Continuing Education	Deferral Program	Unsafe Building	Park & Recreation
Cash and investments - beginning	\$ 4,783,699	\$ 1,030,762	\$ 52,088	\$ 68	\$ 157,915	\$ -	\$ 22,584	\$ 15,607	\$ 10,703	\$ 184,920
Receipts:										
Taxes	1,916,568	441,670	-	-	36,806	-	-	-	-	537,507
Licenses and permits	68,458	-	-	-	-	-	7,165	-	-	-
Intergovernmental receipts	2,622,851	548,512	42,320	-	74,669	4,914	-	-	-	71,721
Charges for services	1,083,774	17,018	-	-	7,929	-	3,110	-	-	27,257
Fines and forfeits	22,318	-	-	-	-	-	-	6,490	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	255,316	2,837	-	150	942	100	-	-	83,801	4,674
Total receipts	5,969,285	1,010,037	42,320	150	120,346	5,014	10,275	6,490	83,801	641,159
Disbursements:										
Personal services	4,128,231	541,404	-	-	58,846	-	11,078	-	-	251,083
Supplies	157,624	135,908	-	-	14,983	-	1,444	-	-	39,775
Other services and charges	853,069	291,858	83,000	-	25,973	-	-	-	-	90,185
Debt service - principal and interest	81,633	-	-	-	-	-	-	-	-	-
Capital outlay	197,515	30,079	-	-	7,870	-	-	-	-	73,887
Other disbursements	284,016	115	-	150	-	4,914	404	3,249	2,831	1,500
Total disbursements	5,702,088	999,364	83,000	150	107,672	4,914	12,926	3,249	2,831	456,430
Excess (deficiency) of receipts over disbursements	267,197	10,673	(40,680)	-	12,674	100	(2,651)	3,241	80,970	184,729
Cash and investments - ending	\$ 5,050,896	\$ 1,041,435	\$ 11,408	\$ 68	\$ 170,589	\$ 100	\$ 19,933	\$ 18,848	\$ 91,673	\$ 369,649

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Rainy Day	Police Canine Fund	Hazardous Materials	Levy Excess Fund	Tiff Southeast	Cumulative Capital Improvement	Cumulative Capital Development	Park Cumulative Building Fund	Edit Fund	TIFF I-69 Corridor
Cash and investments - beginning	\$ 657,107	\$ 1,240	\$ 1,791	\$ 49	\$ 11,789	\$ 5,753	\$ 214,375	\$ -	\$ 549,149	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	81,968	-	-	7,521
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	28,908	10,937	-	361,076	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,700	-	-	-	-	31,912	-	160,000	-
Total receipts	-	2,700	-	-	-	28,908	124,817	-	521,076	7,521
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	56,042	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	140,000	-
Capital outlay	-	-	-	-	-	-	136,592	-	293,135	-
Other disbursements	-	3,575	-	-	1,100	-	1,515	-	100	800
Total disbursements	-	3,575	-	-	1,100	-	138,107	-	489,277	800
Excess (deficiency) of receipts over disbursements	-	(875)	-	-	(1,100)	28,908	(13,290)	-	31,799	6,721
Cash and investments - ending	\$ 657,107	\$ 365	\$ 1,791	\$ 49	\$ 10,689	\$ 34,661	\$ 201,085	\$ -	\$ 580,948	\$ 6,721

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Police Pension	Fire Pension	NSP Program Income Fund	Con American/AFLAC Withholding	Municipal Events Fund	US 50 Intersection Relocation	Housing Needs Assess PN 003023	Fire Dept Donation	Brownfield Grant	Mcgruff Crime Dog Fund
Cash and investments - beginning	\$ 52,031	\$ 18,276	\$ 187	\$ -	\$ 1,512	\$ 50,163	\$ 67	\$ 856	\$ 2,916	\$ 111
Receipts:										
Taxes	60,276	79,479	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,043	10,605	-	-	-	134,888	242,383	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	132,720	121,094	-	9,438	6,846	-	-	-	-	-
Total receipts	201,039	211,178	-	9,438	6,846	134,888	242,383	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	133,180	134,167	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,438	5,890	100,225	242,383	-	-	-
Total disbursements	133,180	134,167	-	9,438	5,890	100,225	242,383	-	-	-
Excess (deficiency) of receipts over disbursements	67,859	77,011	-	-	956	34,663	-	-	-	-
Cash and investments - ending	\$ 119,890	\$ 95,287	\$ 187	\$ -	\$ 2,468	\$ 84,826	\$ 67	\$ 856	\$ 2,916	\$ 111

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Dare Contributions	Spay & Neuter Program	Anytime Fitness PR WH	Uniforms/Boots PR WH	SRTS-Griffith #1173670	Fire Dept Grant-Air Packs	Park Pavilion Fund	Petty Cash - WW	Sign Modernization Grant	Washington Economic 2014a Construction Fund
Cash and investments - beginning	\$ 94	\$ 162	\$ -	\$ -	\$ (4,570)	\$ -	\$ 1,075	\$ -	\$ (2,025)	\$ 3,886,537
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,570	-	-	-	12,452	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	12,357	26,698	-	-	-	-	-	309
Total receipts	-	-	12,357	26,698	4,570	-	-	-	12,452	309
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,331	26,698	-	-	240	-	16,588	1,607,657
Total disbursements	-	-	12,331	26,698	-	-	240	-	16,588	1,607,657
Excess (deficiency) of receipts over disbursements	-	-	26	-	4,570	-	(240)	-	(4,136)	(1,607,348)
Cash and investments - ending	\$ 94	\$ 162	\$ 26	\$ -	\$ -	\$ -	\$ 835	\$ -	\$ (6,161)	\$ 2,279,189

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Washington Economic Development 2014B Construction	Pocket Park Grant Fund	Park Train Fund	Econ Develop Bond 2014A	Econ Develop Bond 2014B	2014A Econ Dev Reserve	Econ 14B Escrow	Dependent Care Flex	Parks Donations Fund - Lighting
Cash and investments - beginning	\$ 4,576,000	\$ -	\$ 872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,000	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	185	-	-	143,480	367,384	420,037	2,002,028	3,230	-
Total receipts	185	25,000	-	143,480	367,384	420,037	2,002,028	3,230	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	4,186,512	25,000	-	143,479	183,689	1	-	3,230	-
Total disbursements	4,186,512	25,000	-	143,479	183,689	1	-	3,230	-
Excess (deficiency) of receipts over disbursements	(4,186,327)	-	-	1	183,695	420,036	2,002,028	-	-
Cash and investments - ending	\$ 389,673	\$ -	\$ 872	\$ 1	\$ 183,695	\$ 420,036	\$ 2,002,028	\$ -	\$ 50

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Drug Enforcement/Education	Donations-Eastside Park Improvements	Swimming Pool Donation	Animal Control-Donations	Community Foundation Grants	Operation Pullover	Tiff Southwest	Washington/Daviess Co Mobile Emergency	Police Dept Donations
Cash and investments - beginning	\$ 89	\$ 4,068	\$ 172,119	\$ 30,316	\$ 42,716	\$ 532	\$ 59,546	\$ 47	\$ 418
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,840	-	-	-	-	4,900	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	35,111	-	1,505	913	-	-	-	1,880
Total receipts	3,840	35,111	-	1,505	913	4,900	-	-	1,880
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	34,774	19,616	3,018	43,400	5,363	51,100	-	2,292
Total disbursements	-	34,774	19,616	3,018	43,400	5,363	51,100	-	2,292
Excess (deficiency) of receipts over disbursements	3,840	337	(19,616)	(1,513)	(42,487)	(463)	(51,100)	-	(412)
Cash and investments - ending	\$ 3,929	\$ 4,405	\$ 152,503	\$ 28,803	\$ 229	\$ 69	\$ 8,446	\$ 47	\$ 6

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

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	Washington Housing Revolving Loan Fund	Entry Team Equipment	Police LCC Grant	G & T Equipment Replacement Fund	City Hall Go Bond	Payroll	Perf Withholding	Federal Withholding Tax	State Withholding Tax	Fica Withholding Tax
Cash and investments - beginning	\$ 2,426	\$ 3,243	\$ 2,289	\$ 42,997	\$ -	\$ -	\$ -	\$ -	\$ 16,818	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,200	9,104	26,159	-	6,745,219	166,248	643,206	205,468	727,385
Total receipts	-	1,200	9,104	26,159	-	6,745,219	166,248	643,206	205,468	727,385
Disbursements:										
Personal services	-	-	-	-	-	6,745,219	-	-	-	-
Supplies	-	-	-	1,250	-	-	-	-	-	-
Other services and charges	-	-	-	16,412	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,050	-	-	-	-	-	-
Other disbursements	-	-	9,104	1,620	-	-	166,248	643,206	205,045	727,385
Total disbursements	-	-	9,104	21,332	-	6,745,219	166,248	643,206	205,045	727,385
Excess (deficiency) of receipts over disbursements	-	1,200	-	4,827	-	-	-	-	423	-
Cash and investments - ending	\$ 2,426	\$ 4,443	\$ 2,289	\$ 47,824	\$ -	\$ -	\$ -	\$ -	\$ 17,241	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	County Withholding Tax	Life Insurance Withholding	Health Fund Trust-City Of Washington	Garnishment Deductions	Cancer Insurance Withholding	Vision Insurance--Vsp Withholding	City Health Insurance Fund	Local 495 Union Dues	United Way Deduction	Dental Insurance HRI DHO Withholding
Cash and investments - beginning	\$ 8,382	\$ -	\$ 523,243	\$ -	\$ 169	\$ 56	\$ 379,965	\$ -	\$ -	\$ 112
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	105,202	156	2,102,998	9,424	95,082	12,068	379	4,020	4,142	44,694
Total receipts	105,202	156	2,102,998	9,424	95,082	12,068	379	4,020	4,142	44,694
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	104,774	156	2,247,693	9,424	94,863	12,053	3,240	4,020	4,142	44,647
Total disbursements	104,774	156	2,247,693	9,424	94,863	12,053	3,240	4,020	4,142	44,647
Excess (deficiency) of receipts over disbursements	428	-	(144,695)	-	219	15	(2,861)	-	-	47
Cash and investments - ending	\$ 8,810	\$ -	\$ 378,548	\$ -	\$ 388	\$ 71	\$ 377,104	\$ -	\$ -	\$ 159

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Utility Sales Tax	Christmas Club Deduction	Indiana Police Pension W/H	Indiana Fire Pension W/H	Child Support Deduction	Flex Spending Acct City of Washington Withholding	Voluntary Life (Lincoln) Deduct	Aul 457 Plan Deferred Comp Withholding	Municipal Electric Department
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,820	\$ 9	\$ -	\$ 1,167,019
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	18,704,577
Other receipts	1,294,016	9,830	43,188	40,476	58,622	37,970	17,016	92,133	10,178
Total receipts	1,294,016	9,830	43,188	40,476	58,622	37,970	17,016	92,133	18,714,755
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,294,016	9,830	43,188	40,476	58,622	35,676	16,957	92,133	18,131,285
Total disbursements	1,294,016	9,830	43,188	40,476	58,622	35,676	16,957	92,133	18,131,285
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	2,294	59	-	583,470
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,114	\$ 68	\$ -	\$ 1,750,489

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Electric Meter Deposit Fund	Electric Dept Improvement Fund	Impa Grant	Petty Cash Electric	Storm Water	Petty Cash Wastewater	Municipal Wastewater	Wastewater Bond & Interest Fund	Wastewater Improvement Fund	Sewer Debt Reserve Account
Cash and investments - beginning	\$ 467,437	\$ 536,990	\$ 5,947	\$ 2,200	\$ 71,316	\$ 600	\$ 330,119	\$ 261,752	\$ 603,639	\$ 1,839,432
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	139,125	10,608	-	-	168,903	-	5,311,426	-	-	-
Other receipts	-	370,000	5,528	-	40,070	-	34,436	833,472	-	85,556
Total receipts	139,125	380,608	5,528	-	208,973	-	5,345,862	833,472	-	85,556
Disbursements:										
Personal services	-	-	-	-	94,964	-	920,873	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	113,784	351,937	9,000	-	80,346	-	4,146,401	833,472	184,538	-
Total disbursements	113,784	351,937	9,000	-	175,310	-	5,067,274	833,472	184,538	-
Excess (deficiency) of receipts over disbursements	25,341	28,671	(3,472)	-	33,663	-	278,588	-	(184,538)	85,556
Cash and investments - ending	\$ 492,778	\$ 565,661	\$ 2,475	\$ 2,200	\$ 104,979	\$ 600	\$ 608,707	\$ 261,752	\$ 419,101	\$ 1,924,988

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sewer SRF 2010	Waterworks Construction Fund	Municipal Water Department	Waterworks Bond Fund	Water Meter Deposit Fund	Water Improvement Fund	Water Debt Reserve Account	Petty Cash Water	Totals
Cash and investments - beginning	\$ 513,838	\$ 1,389,601	\$ 350,099	\$ 606,555	\$ 276,410	\$ 1,390,398	\$ 530,500	\$ 600	\$ 27,933,745
Receipts:									
Taxes	-	-	-	-	-	-	-	-	3,161,795
Licenses and permits	-	-	-	-	-	-	-	-	75,623
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,212,589
Charges for services	-	-	-	-	-	-	-	-	1,139,088
Fines and forfeits	-	-	-	-	-	-	-	-	28,808
Utility fees	-	-	4,765,167	-	95,525	17,700	-	-	29,213,031
Other receipts	1,026,735	966	53,492	1,718,935	-	235,520	-	-	20,737,940
Total receipts	1,026,735	966	4,818,659	1,718,935	95,525	253,220	-	-	58,568,874
Disbursements:									
Personal services	-	-	847,027	-	-	-	-	-	13,598,725
Supplies	-	-	-	-	-	-	-	-	350,984
Other services and charges	-	-	-	-	-	-	-	-	1,683,886
Debt service - principal and interest	-	-	-	-	-	-	-	-	221,633
Capital outlay	-	-	-	-	-	-	-	-	741,128
Other disbursements	1,540,552	498,544	3,824,450	1,717,860	76,501	411,567	-	-	44,815,948
Total disbursements	1,540,552	498,544	4,671,477	1,717,860	76,501	411,567	-	-	61,412,304
Excess (deficiency) of receipts over disbursements	(513,817)	(497,578)	147,182	1,075	19,024	(158,347)	-	-	(2,843,430)
Cash and investments - ending	\$ 21	\$ 892,023	\$ 497,281	\$ 607,630	\$ 295,434	\$ 1,232,051	\$ 530,500	\$ 600	\$ 25,090,315

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Motor Vehicle Highway	Local Road And Street	Park Nonreverting Park Fund	Washington Transit	Blight Elimination Program Grant	Local Law Enforcement Continuing Education	Deferral Program	Unsafe Building	Park & Recreation
Cash and investments - beginning	\$ 5,050,896	\$ 1,041,435	\$ 11,408	\$ 68	\$ 170,589	\$ 100	\$ 19,933	\$ 18,848	\$ 91,673	\$ 369,649
Receipts:										
Taxes	2,020,340	533,337	-	-	154,849	-	-	-	-	534,046
Licenses and permits	66,935	-	-	-	-	-	8,025	-	-	-
Intergovernmental receipts	2,791,609	558,102	42,112	-	4,265	17,064	-	-	-	71,043
Charges for services	1,045,324	23,465	-	-	5,897	-	770	-	-	23,075
Fines and forfeits	6,340	-	-	-	-	-	-	6,380	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	133,837	32,996	-	-	4,618	-	2,120	-	50,000	14,615
Total receipts	6,064,385	1,147,900	42,112	-	169,629	17,064	10,915	6,380	50,000	642,779
Disbursements:										
Personal services	4,232,304	599,407	-	-	60,901	-	9,771	-	-	255,610
Supplies	173,094	102,907	-	-	9,519	-	1,399	7,940	-	37,334
Other services and charges	745,865	167,573	47,000	-	29,013	-	100	355	-	99,217
Debt service - principal and interest	128,861	-	-	-	-	-	-	-	-	8,749
Capital outlay	155,284	81,664	-	-	57,408	-	-	-	-	42,517
Other disbursements	450,755	350,605	-	-	-	17,064	80	-	2,641	300
Total disbursements	5,886,163	1,302,156	47,000	-	156,841	17,064	11,350	8,295	2,641	443,727
Excess (deficiency) of receipts over disbursements	178,222	(154,256)	(4,888)	-	12,788	-	(435)	(1,915)	47,359	199,052
Cash and investments - ending	\$ 5,229,118	\$ 887,179	\$ 6,520	\$ 68	\$ 183,377	\$ 100	\$ 19,498	\$ 16,933	\$ 139,032	\$ 568,701

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Rainy Day	Police Canine Fund	LOIT Special Distribution	Rainy Day Restricted MVH	Hazardous Materials	Levy Excess Fund	Tiff Southeast	Local Road and Bridge Matching	Cumulative Capital Improvement	Cumulative Capital Development
Cash and investments - beginning	\$ 657,107	\$ 365	\$ -	\$ -	\$ 1,791	\$ 49	\$ 10,689	\$ -	\$ 34,661	\$ 201,085
Receipts:										
Taxes	-	-	808,797	-	-	-	26,084	-	-	81,657
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	350,605	29,333	10,863
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	400,000	-	-	350,605	-	-	-	350,605	-	22,947
Total receipts	400,000	-	808,797	350,605	-	-	26,084	701,210	29,333	115,467
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	344	-	-	-	-	-	322,581	-	-
Other services and charges	-	-	-	-	-	-	1,938	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	197,608
Other disbursements	-	-	-	350,605	-	-	-	-	63,300	4,472
Total disbursements	-	344	-	350,605	-	-	1,938	322,581	63,300	202,080
Excess (deficiency) of receipts over disbursements	400,000	(344)	808,797	-	-	-	24,146	378,629	(33,967)	(86,613)
Cash and investments - ending	\$ 1,057,107	\$ 21	\$ 808,797	\$ -	\$ 1,791	\$ 49	\$ 34,835	\$ 378,629	\$ 694	\$ 114,472

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Emergency Traffic Signal Grant	Edit Fund	TIFF I-69 Corridor	Police Pension	Fire Pension	NSP Program Income Fund	Con American/AFLAC Withholding	Municipal Events Fund	US 50 Intersection Relocation	Housing Needs Assess PN 003023
Cash and investments - beginning	\$ -	\$ 580,948	\$ 6,721	\$ 119,890	\$ 95,287	\$ 187	\$ -	\$ 2,468	\$ 84,826	\$ 67
Receipts:										
Taxes	-	-	3,139	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,123	394,674	-	-	-	-	-	-	-	5,000
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	136,280	139,622	-	9,340	11,704	-	-
Total receipts	12,123	394,674	3,139	136,280	139,622	-	9,340	11,704	-	5,000
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,069	-	-
Other services and charges	15,615	55,039	1,802	132,439	138,736	-	-	3,110	-	5,000
Debt service - principal and interest	-	140,000	-	-	-	-	-	-	-	-
Capital outlay	-	100,680	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	9,340	2,279	-	-
Total disbursements	15,615	295,719	1,802	132,439	138,736	-	9,340	6,458	-	5,000
Excess (deficiency) of receipts over disbursements	(3,492)	98,955	1,337	3,841	886	-	-	5,246	-	-
Cash and investments - ending	\$ (3,492)	\$ 679,903	\$ 8,058	\$ 123,731	\$ 96,173	\$ 187	\$ -	\$ 7,714	\$ 84,826	\$ 67

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Fire Dept Donation	Brownfield Grant	Mcgruff Crime Dog Fund	Dare Contributions	Spay & Neuter Program	Anytime Fitness PR WH	Uniforms/Boots PR WH	Park Pavilion Fund	Sign Modernization Grant	Washington Economic 2014a Construction Fund
Cash and investments - beginning	\$ 856	\$ 2,916	\$ 111	\$ 94	\$ 162	\$ 26	\$ -	\$ 835	\$ (6,161)	\$ 2,279,189
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	13,481	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	300	-	-	-	-	11,930	30,182	-	-	238
Total receipts	300	-	-	-	-	11,930	30,182	-	13,481	238
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	7,320	42,493
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	2,236,934
Other disbursements	-	-	-	-	-	11,930	30,182	-	-	-
Total disbursements	-	-	-	-	-	11,930	30,182	-	7,320	2,279,427
Excess (deficiency) of receipts over disbursements	300	-	-	-	-	-	-	-	6,161	(2,279,189)
Cash and investments - ending	\$ 1,156	\$ 2,916	\$ 111	\$ 94	\$ 162	\$ 26	\$ -	\$ 835	\$ -	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Washington Economic Development 2014B Construction	Park Train Fund	Econ Develop Bond 2014A	Econ Develop Bond 2014B	2014A Econ Dev Reserve	Econ 14B Escrow	Parks Donations Fund - Lighting	Air Evac Deduction	Piankeshaw Trail Retainage	Harned Ave Project Retainage
Cash and investments - beginning	\$ 389,673	\$ 872	\$ 1	\$ 183,695	\$ 420,036	\$ 2,002,028	\$ 50	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	194,813	321,827	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,146,500	-	-	4	59	664	-	935	30,126	7,712
Total receipts	2,146,500	-	194,813	321,831	59	664	-	935	30,126	7,712
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	35,941	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	194,813	361,769	-	-	-	-	-	-
Capital outlay	2,500,232	-	-	-	-	-	-	-	30,126	7,712
Other disbursements	-	-	-	143,756	-	2,002,692	-	935	-	-
Total disbursements	2,536,173	-	194,813	505,525	-	2,002,692	-	935	30,126	7,712
Excess (deficiency) of receipts over disbursements	(389,673)	-	-	(183,694)	59	(2,002,028)	-	-	-	-
Cash and investments - ending	\$ -	\$ 872	\$ 1	\$ 1	\$ 420,095	\$ -	\$ 50	\$ -	\$ -	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drug Enforcement/Education	Donations-Eastside Park Improvements	Swimming Pool Donation	Animal Control-Donations	Community Foundation Grants	Operation Pullover	Tiff Southwest	Washington/Daviess Co Mobile Emergency	Police Dept Donations
Cash and investments - beginning	\$ 3,929	\$ 4,405	\$ 152,503	\$ 28,803	\$ 229	\$ 69	\$ 8,446	\$ 47	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,137	-	-	-	-	6,206	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	27,097	-	2,463	5,428	-	-	-	2,970
Total receipts	2,137	27,097	-	2,463	5,428	6,206	-	-	2,970
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	302	-	-	-	-	-	-	-	636
Other services and charges	2,100	-	-	-	-	-	1,838	-	-
Debt service - principal and interest	-	10,000	-	-	-	-	-	-	-
Capital outlay	-	9,168	13,485	1,015	5,000	-	-	-	2,000
Other disbursements	-	-	-	-	-	4,219	-	-	-
Total disbursements	2,402	19,168	13,485	1,015	5,000	4,219	1,838	-	2,636
Excess (deficiency) of receipts over disbursements	(265)	7,929	(13,485)	1,448	428	1,987	(1,838)	-	334
Cash and investments - ending	\$ 3,664	\$ 12,334	\$ 139,018	\$ 30,251	\$ 657	\$ 2,056	\$ 6,608	\$ 47	\$ 340

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

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	Washington Housing Revolving Loan Fund	Entry Team Equipment	Police LCC Grant	G & T Equipment Replacement Fund	Payroll	Perf Withholding	Federal Withholding Tax	State Withholding Tax	Fica Withholding Tax	County Withholding Tax
Cash and investments - beginning	\$ 2,426	\$ 4,443	\$ 2,289	\$ 47,824	\$ -	\$ -	\$ -	\$ 17,241	\$ -	\$ 8,810
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	9,777	4,628	25,853	6,994,702	177,753	687,935	214,059	771,929	109,408
Total receipts	-	9,777	4,628	25,853	6,994,702	177,753	687,935	214,059	771,929	109,408
Disbursements:										
Personal services	-	-	-	-	6,994,702	-	-	-	-	-
Supplies	-	5,194	4,628	3,672	-	-	-	-	-	-
Other services and charges	-	-	-	8,558	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	15,420	-	-	-	-	-	-
Other disbursements	-	-	2,123	-	-	177,753	687,935	213,770	771,929	109,224
Total disbursements	-	5,194	6,751	27,650	6,994,702	177,753	687,935	213,770	771,929	109,224
Excess (deficiency) of receipts over disbursements	-	4,583	(2,123)	(1,797)	-	-	-	289	-	184
Cash and investments - ending	\$ 2,426	\$ 9,026	\$ 166	\$ 46,027	\$ -	\$ -	\$ -	\$ 17,530	\$ -	\$ 8,994

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Life Insurance Withholding	Health Fund Trust-City Of Washington	Garnishment Deductions	Cancer Insurance Withholding	Vision Insurance--Vsp Withholding	City Health Insurance Fund	Local 495 Union Dues	United Way Deduction	Dental Insurance HRI DHO Withholding	Utility Sales Tax
Cash and investments - beginning	\$ -	\$ 378,548	\$ -	\$ 388	\$ 71	\$ 377,104	\$ -	\$ -	\$ 159	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	156	2,377,533	15,277	95,746	12,671	376	3,870	5,150	47,333	1,266,971
Total receipts	156	2,377,533	15,277	95,746	12,671	376	3,870	5,150	47,333	1,266,971
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	156	2,500,604	15,277	95,712	12,655	3,480	3,870	5,150	47,179	1,266,971
Total disbursements	156	2,500,604	15,277	95,712	12,655	3,480	3,870	5,150	47,179	1,266,971
Excess (deficiency) of receipts over disbursements	-	(123,071)	-	34	16	(3,104)	-	-	154	-
Cash and investments - ending	\$ -	\$ 255,477	\$ -	\$ 422	\$ 87	\$ 374,000	\$ -	\$ -	\$ 313	\$ -

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Christmas Club Deduction	Indiana Police Pension W/H	Indiana Fire Pension W/H	Child Support Deduction	Flex Spending Acct City of Washington Withholding	Voluntary Life (Lincoln) Deduct	Aul 457 Plan Deferred Comp Withholding	Municipal Electric Department	Electric Meter Deposit Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 18,114	\$ 68	\$ -	\$ 1,750,489	\$ 492,778
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	7,770	46,066	42,229	59,039	38,084	17,171	94,549	18,924,651 8,580	128,825
Total receipts	7,770	46,066	42,229	59,039	38,084	17,171	94,549	18,933,231	128,825
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	7,770	46,066	42,229	59,039	37,008	17,112	94,549	19,177,890	104,554
Total disbursements	7,770	46,066	42,229	59,039	37,008	17,112	94,549	19,177,890	104,554
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,076	59	-	(244,659)	24,271
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 19,190	\$ 127	\$ -	\$ 1,505,830	\$ 517,049

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Electric Dept Improvement Fund	Impa Grant	Petty Cash Electric	Storm Water	Petty Cash Wastewater	Sewage Construction Fund	Municipal Wastewater	Wastewater Bond & Interest Fund	Wastewater Improvement Fund	Sewer Debt Reserve Account
Cash and investments - beginning	\$ 565,661	\$ 2,475	\$ 2,200	\$ 104,979	\$ 600	\$ -	\$ 608,707	\$ 261,752	\$ 419,101	\$ 1,924,988
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	4,536	-	-	163,417	-	-	5,494,153	-	-	-
Other receipts	825,000	5,117	-	43,947	-	990,580	147,236	1,014,688	485,693	2,839
Total receipts	829,536	5,117	-	207,364	-	990,580	5,641,389	1,014,688	485,693	2,839
Disbursements:										
Personal services	-	-	-	93,990	-	-	956,477	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	770,574	-	-
Capital outlay	943,599	-	-	-	-	-	-	-	463,105	-
Other disbursements	-	-	-	109,912	-	10,000	4,866,626	243,245	-	104,286
Total disbursements	943,599	-	-	203,902	-	10,000	5,823,103	1,013,819	463,105	104,286
Excess (deficiency) of receipts over disbursements	(114,063)	5,117	-	3,462	-	980,580	(181,714)	869	22,588	(101,447)
Cash and investments - ending	\$ 451,598	\$ 7,592	\$ 2,200	\$ 108,441	\$ 600	\$ 980,580	\$ 426,993	\$ 262,621	\$ 441,689	\$ 1,823,541

CITY OF WASHINGTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

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	Sewer SRF 2010	Waterworks Construction Fund	Municipal Water Department	Waterworks Bond Fund	Water Meter Deposit Fund	Water Improvement Fund	Water Debt Reserve Account	Petty Cash Water	Totals
Cash and investments - beginning	\$ 21	\$ 892,023	\$ 497,281	\$ 607,630	\$ 295,434	\$ 1,232,051	\$ 530,500	\$ 600	\$ 25,090,315
Receipts:									
Taxes	-	-	-	-	-	-	-	-	4,678,889
Licenses and permits	-	-	-	-	-	-	-	-	74,960
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,308,617
Charges for services	-	-	-	-	-	-	-	-	1,098,531
Fines and forfeits	-	-	-	-	-	-	-	-	12,720
Utility fees	-	-	4,802,560	-	89,125	-	-	-	29,607,267
Other receipts	1,027,463	636	65,187	1,709,222	-	291,902	-	-	23,670,022
Total receipts	1,027,463	636	4,867,747	1,709,222	89,125	291,902	-	-	63,451,006
Disbursements:									
Personal services	-	-	884,729	-	-	-	-	-	14,087,891
Supplies	-	-	-	-	-	-	-	-	670,619
Other services and charges	-	-	-	-	-	-	-	-	1,541,052
Debt service - principal and interest	1,027,202	-	-	1,711,510	-	-	-	-	4,353,478
Capital outlay	-	577,566	-	-	-	194,221	-	-	7,634,744
Other disbursements	-	-	3,995,850	-	68,480	-	-	-	38,343,559
Total disbursements	1,027,202	577,566	4,880,579	1,711,510	68,480	194,221	-	-	66,631,343
Excess (deficiency) of receipts over disbursements	261	(576,930)	(12,832)	(2,288)	20,645	97,681	-	-	(3,180,337)
Cash and investments - ending	\$ 282	\$ 315,093	\$ 484,449	\$ 605,342	\$ 316,079	\$ 1,329,732	\$ 530,500	\$ 600	\$ 21,909,978

CITY OF WASHINGTON
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 1,276,366	\$ 1,296,676
Storm Water	1,383	11,763
Wastewater	35,456	380,600
Water	74,216	332,725
Governmental activities	<u>541,779</u>	<u>214,716</u>
Totals	<u>\$ 1,929,200</u>	<u>\$ 2,236,480</u>

CITY OF WASHINGTON
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date
Governmental activities:			
Crossroads Bank	2013 Ferrara Fire Truck	\$ 39,862	1/1/2014
German American Bank	Playground Equipment (Caleb's Fort)	18,749	6/30/2015
German American Bank	Loadmaster/Freightliner Packer	36,113	12/22/2015
German American Bank	2016 Ford F150 Bldg Comm	25,225	7/12/2016
Home Building Savings Bank	8 Police Cars	<u>52,886</u>	4/13/2015
Total governmental activities		<u>172,835</u>	
Wastewater:			
German American Bank	Johnston Street Sweeper	55,611	12/4/2015
John Deere Financial	310SL Loader Backhoe	<u>11,565</u>	5/6/2016
Total Wastewater		<u>67,176</u>	
Total of annual lease payments		<u>\$ 240,011</u>	

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	infrastructure 2014A	\$ 4,100,000	\$ 193,063
Revenue bonds	economic facilities 2014B	<u>6,690,000</u>	<u>358,582</u>
Total governmental activities		<u>10,790,000</u>	<u>551,645</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds 2016A	5,675,000	532,728
Revenue bonds	Sewage Works Revenue Bonds 2016B	1,000,000	21,250
Revenue bonds	Sewage Works Revenue Bonds of 2009	2,090,000	209,446
Revenue bonds	Washington Municipal Sewer Utility 2010 SRF	<u>11,396,000</u>	<u>1,027,273</u>
Total Wastewater		<u>20,161,000</u>	<u>1,790,697</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2005	1,810,000	1,257,115
Revenue bonds	Waterworks Refunding Revenue Bonds of 2013 Series A	4,730,000	253,750
Revenue bonds	Waterworks Bond Anticipation Notes 2013	<u>6,000,000</u>	<u>198,000</u>
Total Water		<u>12,540,000</u>	<u>1,708,865</u>
Totals		<u>\$ 43,491,000</u>	<u>\$ 4,051,207</u>

CITY OF WASHINGTON
SCHEDULE OF CAPITAL ASSETS
December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 345,230
Infrastructure	2,416,838
Buildings	3,542,996
Improvements other than buildings	2,246,754
Machinery, equipment, and vehicles	<u>5,018,455</u>
Total governmental activities	<u>13,570,273</u>
Electric:	
Land	56,700
Buildings	893,168
Improvements other than buildings	11,032,505
Machinery, equipment, and vehicles	4,921,538
Construction in progress	<u>111,989</u>
Total Electric	<u>17,015,900</u>
Storm Water:	
Buildings	28,722
Improvements other than buildings	432,271
Machinery, equipment, and vehicles	151,805
Construction in progress	<u>27,280</u>
Total Storm Water	<u>640,078</u>
Wastewater:	
Land	505,304
Buildings	6,939,097
Improvements other than buildings	34,809,519
Machinery, equipment, and vehicles	8,590,592
Construction in progress	<u>59,596</u>
Total Wastewater	<u>50,904,108</u>
Water:	
Land	172,977
Buildings	15,582,563
Improvements other than buildings	16,654,096
Machinery, equipment, and vehicles	4,686,221
Construction in progress	<u>16,893</u>
Total Water	<u>37,112,750</u>
Total capital assets	<u>\$ 119,243,109</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.