

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY

WASHINGTON COUNTY, INDIANA

January 1, 2015 to December 31, 2016



**FILED**

06/14/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Randall Bills	01-01-15 to 12-31-18
County Treasurer	Robert Woodward Shirley Batt	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Shirley Batt Sarah Milligan	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Roger L. Newlon	01-01-15 to 12-31-18
County Recorder	Kyra Stephenson	01-01-15 to 12-31-18
President of the Board of County Commissioners	Phillip D. Marshall	01-01-15 to 12-31-18
President of the County Council	Jonathan Spaulding Todd M. Ewen	01-01-15 to 12-31-16 01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WASHINGTON COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Washington County (County), which comprises the financial position and results of operations for the period of January 1, 2015 to December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2016.


***Opinion on Regulatory Basis of Accounting***

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 period of January 1, 2015 to December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

May 22, 2018

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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WASHINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
After Settlement Collections	\$ 308,520	\$ 576,340	\$ 308,520	\$ 576,340	\$ 590,478	\$ 575,840	\$ 590,978
Sheriff Inmate Trust	9,330	102,875	73,796	38,409	191,521	186,231	43,699
Jail Commissary	44,883	134,016	147,256	31,643	130,215	115,776	46,082
Clerk's Trust	745,833	2,469,704	2,598,035	617,502	2,944,441	2,953,474	608,469
General	211,963	5,781,906	4,927,525	1,066,344	5,596,350	5,319,070	1,343,624
Accident Report	3,402	674	2,098	1,978	1,728	2,495	1,211
CAGIT County Certified Shares	712,655	2,036,690	1,340,162	1,409,183	2,036,482	1,487,004	1,958,661
CEDIT County Share	431,054	735,528	954,308	212,274	791,771	706,070	297,975
Child Restraint Violation Judge	-	100	-	100	-	100	-
City and Town Court Costs	814	5,055	5,023	846	4,632	4,741	737
Clerks Records Perpetuation	36,859	13,146	2,942	47,063	16,775	8,242	55,596
Community Corrections	-	762,578	762,578	-	931,737	931,737	-
Community Transition Program	-	60,350	60,350	-	60,725	60,725	-
Sales Disclosure-County Share	9,355	4,193	628	12,920	3,865	-	16,785
Cumulative Bridge	265,132	449,028	229,635	484,525	432,389	398,426	518,488
Cumulative Building Hospital	77,773	225,644	207,000	96,417	9,951	106,368	-
County Cumulative Funds	296,501	382,112	242,862	435,751	359,941	190,463	605,229
Cumulative Jail	293,304	180	8,412	285,072	317	6,409	278,980
Drug Free Community	32,342	18,328	25,000	25,670	23,184	24,500	24,354
Washington County EMS	258,984	1,229,708	1,177,172	311,520	1,251,271	1,222,997	339,794
Emergency Planning/Right To Know	17,844	3,042	975	19,911	3,379	2,032	21,258
Emergency Telephone System	(7,400)	7,400	-	-	-	-	-
Firearms Training	70,012	9,580	3,825	75,767	35,230	3,395	107,602
Health	105,154	285,033	252,269	137,918	353,669	243,085	248,502
Identification Security Protection	26,661	2,160	-	28,821	2,085	13,717	17,189
Levy Excess	466	-	-	466	-	466	-
Local Health Maintenance	57,093	33,139	26,016	64,216	59,242	37,096	86,362
Local Road And Street	63,526	276,972	166,113	174,385	272,878	280,005	167,258
LOIT Public Safety-County Share	153,156	711,299	533,882	330,573	763,544	790,495	303,622
Motor Vehicle Highway	403,664	2,733,913	2,430,644	706,933	2,722,356	2,716,978	712,311
Omitted Property Audits	-	-	-	-	250,826	14,919	235,907
Park Nonreverting Operating	32,093	278,197	194,660	115,630	274,742	178,300	212,072
Plat Book Maintenance	11,108	5,895	-	17,003	5,858	-	22,861
Rainy Day	19,263	3,377	2,870	19,770	23,384	12,336	30,818
Reassessment - 2015	292,094	122,502	335,982	78,614	429,617	349,415	158,816
Recorders Records Perpetuation	80,019	39,258	48,054	71,223	64,276	62,243	73,256
Riverboat	425,168	407,267	38,101	794,334	548,193	125,977	1,216,550
Supplemental Public Defender Services	29,532	13,321	18,339	24,514	17,610	6,312	35,812
Surplus Tax	20,011	29,312	19,938	29,385	36,763	24,938	41,210
Surveyors Corner Perpetuation	13,796	5,880	5,131	14,545	6,195	2,280	18,460
Tax Sale Redemption	-	23,578	23,578	-	52,115	52,115	-
Tax Sale Surplus	394,395	211,460	161,612	444,243	254,861	251,914	447,190
Tobacco Settlement LHD Account	11,357	19,066	13,750	16,673	28,600	14,004	31,269
Auditors Ineligible Deductions	-	-	-	-	13,263	7,287	5,976
Elected Officials Training Fund	2,864	2,160	916	4,108	2,086	754	5,440

WASHINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15			Cash and Investments 12-31-15			Cash and Investments 12-31-16
	Receipts	Disbursements		Receipts	Disbursements		
County Offender Transportation	600	63	-	663	125	-	788
Statewide 9-1-1	(3,542)	293,441	268,643	21,256	345,115	316,479	49,892
Adult Probation Administrative	67,760	16,077	-	83,837	18,082	-	101,919
Supplemental Adult Probation Services	313,736	104,958	71,972	346,722	102,654	115,607	333,769
Supplemental Juvenile Probation	12,084	3,113	4,800	10,397	3,153	3,439	10,111
Law Enforcement Continuing Education	32,230	2,314	4,674	29,870	2,123	2,322	29,671
Sheriff Drug Investigation	(9,459)	9,459	-	-	-	-	-
Sheriff Sale Administration	29,108	6,750	8,400	27,458	14,750	8,500	33,708
K-9 Donations	-	-	-	-	7,770	-	7,770
Health Clinic	13,552	56,442	50,687	19,307	60,072	50,550	28,829
Courthouse Renovation	-	5,400	-	5,400	-	-	5,400
Jail Bond	796	809,438	429,500	380,734	1,385,349	860,000	906,083
Self Insurance	49,494	1,756	51,250	-	-	-	-
Payroll Clearing	692	1,693,768	1,692,017	2,443	1,780,974	1,787,408	(3,991)
Settlement	-	22,365,742	22,365,742	-	23,030,887	23,030,887	-
LOIT Public Safety	-	1,025,190	1,025,190	-	1,095,055	1,095,055	-
CVET Agency	-	125,803	125,803	-	112,068	112,068	-
Weed Lien Collections	-	2,106	2,106	-	1,482	1,482	-
Sewage Collections	(524)	3,344	2,820	-	3,726	3,726	-
Financial Institution Tax	-	99,195	99,195	-	106,936	106,936	-
Cedit Homestead Credit	25,494	1,028,436	1,030,917	23,013	157	-	23,170
LOIT PTRC	43,134	1,034,907	1,043,257	34,784	3,541	-	38,325
LOIT Res PTRC	-	-	-	-	2,206,085	2,129,600	76,485
State Fines and Forfeitures	75	3,375	3,425	25	252	202	75
Infraction Judgements	881	11,937	12,056	762	10,386	10,403	745
Overweight Vehicle Fines	-	43	43	-	-	-	-
Special Death Benefit	680	1,020	1,700	-	1,950	1,685	265
State Disclosure State Share	400	3,565	3,515	450	3,820	3,820	450
Coroners Training and Continuing Education	144	3,537	3,397	284	2,364	2,462	186
Interstate Compact State Share	6	718	724	-	125	125	-
Mortgage Recording Fee State Share	162	2,543	2,535	170	2,413	2,356	227
Child Restraint Violation Fine	100	250	350	-	150	50	100
Inheritance Tax	9,463	3,627	12,949	141	-	141	-
Sales Tax Collections	2,047	10,428	9,484	2,991	8,318	8,562	2,747
Education Plate Fee Agency	-	413	338	75	413	450	38
Riverboat Revenue Share	25,875	167,422	166,566	26,731	167,416	160,146	34,001
Innkeepers Tax Collections	14,176	38,112	51,077	1,211	46,303	42,955	4,559
CAGIT Distribution	-	4,100,762	4,100,762	-	4,381,536	4,381,536	-
CEDIT Distribution	-	1,027,638	1,027,638	-	1,102,256	1,102,256	-
93.563 Prosecutor PCA	5,513	2,771	1,408	6,876	972	4,715	3,133
93.563 ARRA Prosecutor IV-D Incentive	66	-	35	31	-	-	31
93.563 County IV-D Incentive	90,344	11,263	1,950	99,657	10,902	-	110,559
93.563 Prosecutor IV-D Incentive	7,251	15,973	13,933	9,291	16,399	6,794	18,896
93.563 Clerk IV-D Incentive	65,987	10,613	11,554	65,046	10,902	7,381	68,567

WASHINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Property Tax Assessment Appeal	-	-	-	-	1,215,626	1,215,626	-
LOIT Special Distribution	-	-	-	-	2,215,626	408,504	1,807,122
SRI/Commissioner Auction	-	-	-	-	11,585	7,098	4,487
Prosecutor Special Fees (Bad Check)	-	3,377	3,377	-	816	816	-
Sheriff's Repeater Tower Fund	42,530	29,687	15,140	57,077	11,535	59,454	9,158
Coroner Fund	8,503	1,110	2,267	7,346	363	7,369	340
Comm Corrections Home Detention	48,932	41,581	58,473	32,040	26,941	31,733	27,248
Washington County Prosecutor Investigation	6,353	10,533	5,000	11,886	5,510	1,899	15,497
County Correctional Fund	69,038	71,603	-	140,641	34,328	73,456	101,513
Nancy J Morris Fund	8,956	-	-	8,956	-	-	8,956
Community Service Restitution	38,923	8,673	14,919	32,677	6,184	27,583	11,278
Urine Screen Test	29,080	24,087	19,651	33,516	26,560	15,933	44,143
State Welfare Excise Allocation	-	653,771	653,771	-	723,922	723,922	-
Riley Trust Fund	31,975	-	-	31,975	-	-	31,975
Cumulative Park & Recreation	115,963	-	109,126	6,837	-	6,605	232
Horse Drawn Vehicles	-	-	-	-	5,613	846	4,767
Rodman Cemetery Donation	-	1,927	2,125	(198)	644	300	146
Hebron Cemetery Donation	1,772	-	-	1,772	-	-	1,772
R&F Motsinger Mahuron Estate	1,103	-	1,103	-	-	-	-
Standish Cemetery	2,471	-	-	2,471	-	-	2,471
Alcohol & Drug	-	35,856	35,856	-	40,865	40,865	-
Washington EDA-Industrial Park	281,487	80,360	97,080	264,767	107,933	3,260	369,440
Jury Pay Fund	14,430	1,270	8,477	7,223	1,140	5,075	3,288
Marijuana	27,116	5,963	-	33,079	9,074	4,572	37,581
Pre-Trial Prosecutor	4,227	27,657	22,765	9,119	30,392	29,999	9,512
County Law Enforcement Continuing Education	3,599	-	-	3,599	1,264	-	4,863
Build Washington County	4,133	-	-	4,133	-	-	4,133
Airport/Speedway	13,522	11,479	1,100	23,901	18,146	-	42,047
Cedit Holding	26,064	798	-	26,862	853	-	27,715
Sheriff Investigation	18,594	-	9,459	9,135	7,080	7,030	9,185
EEDMA Program	-	-	-	-	9,000	193	8,807
LOIT 2016 Special Distribution	-	-	-	-	1,993,061	1,993,061	-
Housing Rehab Fund	-	120,730	120,730	-	-	-	-
Bioterrorism/Health Fund	22	-	-	22	-	-	22
Hava Voting Machine Title III	9,483	-	8,020	1,463	-	-	1,463
Ebola/Infectious Disease Control	-	8,385	391	7,994	8,385	7,511	8,868
IPAC Grant	-	2,000	-	2,000	-	2,000	-
South Fork Blue River Logjam Cleanup	-	-	-	-	34,800	34,800	-
Washington County Plan Commission	13,501	-	10,536	2,965	-	-	2,965
Adult Protective Service	(25,725)	101,843	91,688	(15,570)	114,942	129,534	(30,162)
<b>Totals</b>	<b>\$ 7,554,957</b>	<b>\$ 55,558,368</b>	<b>\$ 52,343,423</b>	<b>\$ 10,769,902</b>	<b>\$ 64,307,714</b>	<b>\$ 59,689,873</b>	<b>\$ 15,387,743</b>

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

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, 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 County.

*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.

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

**Note 5. Risk Management**

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015 and 2016. The deficits for the Payroll Clearing and the Rodman Cemetery Donation funds were due to disbursements exceeding receipts.

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into a capital lease with Washington County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2015 and 2016 totaled \$429,500 and \$860,000, respectively.

**Note 9. *Subsequent Events***

The Board of County Commissioners held a special board meeting on March 8, 2018, to award a bid to General Restoration Corporation for courthouse improvements. The base bid was for \$1,038,000.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	Child Restraint Violation Judge	City and Town Court Costs
Cash and investments - beginning	\$ 308,520	\$ 9,330	\$ 44,883	\$ 745,833	\$ 211,963	\$ 3,402	\$ 712,655	\$ 431,054	\$ -	\$ 814
Receipts:										
Taxes	575,840	-	-	-	3,906,887	-	-	-	-	-
Licenses and permits	-	-	-	-	18,561	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,128,806	-	-	-	-	-
Charges for services	-	-	-	-	429,254	-	-	-	-	-
Fines and forfeits	-	-	-	2,469,704	80,746	-	-	-	-	-
Other receipts	500	102,875	134,016	-	217,652	674	2,036,690	735,528	100	5,055
Total receipts	576,340	102,875	134,016	2,469,704	5,781,906	674	2,036,690	735,528	100	5,055
Disbursements:										
Personal services	-	-	-	-	3,950,935	-	549,112	-	-	-
Supplies	-	-	-	-	136,636	-	-	-	-	-
Other services and charges	-	-	-	-	710,645	-	791,050	103,403	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	32,079	-	-	850,905	-	-
Other disbursements	308,520	73,796	147,256	2,598,035	97,230	2,098	-	-	-	5,023
Total disbursements	308,520	73,796	147,256	2,598,035	4,927,525	2,098	1,340,162	954,308	-	5,023
Excess (deficiency) of receipts over disbursements	267,820	29,079	(13,240)	(128,331)	854,381	(1,424)	696,528	(218,780)	100	32
Cash and investments - ending	\$ 576,340	\$ 38,409	\$ 31,643	\$ 617,502	\$ 1,066,344	\$ 1,978	\$ 1,409,183	\$ 212,274	\$ 100	\$ 846

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

	Clerks Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Building Hospital	County Cumulative Funds	Cumulative Jail	Drug Free Community	Washington County EMS
Cash and investments - beginning	\$ 36,859	\$ -	\$ -	\$ 9,355	\$ 265,132	\$ 77,773	\$ 296,501	\$ 293,304	\$ 32,342	\$ 258,984
Receipts:										
Taxes	-	-	-	-	344,070	208,605	313,590	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,950	17,039	26,386	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	13,146	762,578	60,350	4,193	76,008	-	42,136	180	18,328	1,229,708
Total receipts	13,146	762,578	60,350	4,193	449,028	225,644	382,112	180	18,328	1,229,708
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	804,895
Supplies	-	-	-	-	-	-	-	-	-	84,285
Other services and charges	-	-	-	-	125,147	-	168,951	-	25,000	204,636
Debt service - principal and interest	-	-	-	-	-	207,000	-	-	-	5,912
Capital outlay	-	-	-	-	104,488	-	73,911	8,412	-	52,806
Other disbursements	2,942	762,578	60,350	628	-	-	-	-	-	24,638
Total disbursements	2,942	762,578	60,350	628	229,635	207,000	242,862	8,412	25,000	1,177,172
Excess (deficiency) of receipts over disbursements	10,204	-	-	3,565	219,393	18,644	139,250	(8,232)	(6,672)	52,536
Cash and investments - ending	\$ 47,063	\$ -	\$ -	\$ 12,920	\$ 484,525	\$ 96,417	\$ 435,751	\$ 285,072	\$ 25,670	\$ 311,520

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

	Emergency Planning/Right To Know	Emergency Telephone System	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street	LOIT Public Safety-County Share	Motor Vehicle Highway
Cash and investments - beginning	\$ 17,844	\$ (7,400)	\$ 70,012	\$ 105,154	\$ 26,661	\$ 466	\$ 57,093	\$ 63,526	\$ 153,156	\$ 403,664
Receipts:										
Taxes	-	-	-	235,031	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,769	-	-	-	-	-	856,422
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,042	7,400	9,580	30,233	2,160	-	33,139	276,972	711,299	1,877,491
Total receipts	3,042	7,400	9,580	285,033	2,160	-	33,139	276,972	711,299	2,733,913
Disbursements:										
Personal services	-	-	-	234,945	-	-	16,348	-	102,908	1,048,978
Supplies	566	-	-	4,143	-	-	6,861	-	196,993	233,084
Other services and charges	409	-	-	12,342	-	-	1,207	166,113	228,462	238,536
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	839	-	-	1,600	-	5,519	910,046
Other disbursements	-	-	3,825	-	-	-	-	-	-	-
Total disbursements	975	-	3,825	252,269	-	-	26,016	166,113	533,882	2,430,644
Excess (deficiency) of receipts over disbursements	2,067	7,400	5,755	32,764	2,160	-	7,123	110,859	177,417	303,269
Cash and investments - ending	\$ 19,911	\$ -	\$ 75,767	\$ 137,918	\$ 28,821	\$ 466	\$ 64,216	\$ 174,385	\$ 330,573	\$ 706,933

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

	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Reassessment - 2015	Recorders Records Perpetuation	Riverboat	Supplemental Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ -	\$ 32,093	\$ 11,108	\$ 19,263	\$ 292,094	\$ 80,019	\$ 425,168	\$ 29,532	\$ 20,011	\$ 13,796
Receipts:										
Taxes	-	-	-	-	112,990	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,512	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	278,197	5,895	3,377	-	39,258	407,267	13,321	29,312	5,880
Total receipts	-	278,197	5,895	3,377	122,502	39,258	407,267	13,321	29,312	5,880
Disbursements:										
Personal services	-	69,987	-	-	129,907	-	-	-	-	-
Supplies	-	34,723	-	2,773	9,447	-	38,101	-	-	-
Other services and charges	-	57,513	-	97	196,628	48,054	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	32,437	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	18,339	19,938	5,131
Total disbursements	-	194,660	-	2,870	335,982	48,054	38,101	18,339	19,938	5,131
Excess (deficiency) of receipts over disbursements	-	83,537	5,895	507	(213,480)	(8,796)	369,166	(5,018)	9,374	749
Cash and investments - ending	\$ -	\$ 115,630	\$ 17,003	\$ 19,770	\$ 78,614	\$ 71,223	\$ 794,334	\$ 24,514	\$ 29,385	\$ 14,545

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

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Account	Auditors Ineligible Deductions	Elected Officials Training Fund	County Offender Transportation	Statewide 9-1-1	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation
Cash and investments - beginning	\$ -	\$ 394,395	\$ 11,357	\$ -	\$ 2,864	\$ 600	\$ (3,542)	\$ 67,760	\$ 313,736	\$ 12,084
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	23,578	211,460	19,066	-	2,160	63	293,441	16,077	104,958	3,113
Total receipts	23,578	211,460	19,066	-	2,160	63	293,441	16,077	104,958	3,113
Disbursements:										
Personal services	-	-	-	-	-	-	231,370	-	71,972	-
Supplies	-	-	13,750	-	-	-	-	-	-	2,602
Other services and charges	-	-	-	-	-	-	37,273	-	-	2,198
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	23,578	161,612	-	-	916	-	-	-	-	-
Total disbursements	23,578	161,612	13,750	-	916	-	268,643	-	71,972	4,800
Excess (deficiency) of receipts over disbursements	-	49,848	5,316	-	1,244	63	24,798	16,077	32,986	(1,687)
Cash and investments - ending	\$ -	\$ 444,243	\$ 16,673	\$ -	\$ 4,108	\$ 663	\$ 21,256	\$ 83,837	\$ 346,722	\$ 10,397

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

	Law Enforcement Continuing Education	Sheriff Drug Investigation	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation	Jail Bond	Self Insurance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 32,230	\$ (9,459)	\$ 29,108	\$ -	\$ 13,552	\$ -	\$ 796	\$ 49,494	\$ 692	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	748,312	-	-	22,365,742
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	61,126	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,314	9,459	6,750	-	56,442	5,400	-	1,756	1,693,768	-
Total receipts	2,314	9,459	6,750	-	56,442	5,400	809,438	1,756	1,693,768	22,365,742
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	4,674	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	429,500	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,400	-	50,687	-	-	51,250	1,692,017	22,365,742
Total disbursements	4,674	-	8,400	-	50,687	-	429,500	51,250	1,692,017	22,365,742
Excess (deficiency) of receipts over disbursements	(2,360)	9,459	(1,650)	-	5,755	5,400	379,938	(49,494)	1,751	-
Cash and investments - ending	\$ 29,870	\$ -	\$ 27,458	\$ -	\$ 19,307	\$ 5,400	\$ 380,734	\$ -	\$ 2,443	\$ -

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

	LOIT Public Safety	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Cedit Homestead Credit	LOIT PTRC	LOIT Res PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (524)	\$ -	\$ 25,494	\$ 43,134	\$ -	\$ 75	\$ 881
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	1,025,190	125,803	2,106	3,344	99,195	1,028,436	1,034,907	-	3,375	11,937
Total receipts	1,025,190	125,803	2,106	3,344	99,195	1,028,436	1,034,907	-	3,375	11,937
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	99,195	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,025,190	125,803	2,106	2,820	-	1,030,917	1,043,257	-	3,425	12,056
Total disbursements	1,025,190	125,803	2,106	2,820	99,195	1,030,917	1,043,257	-	3,425	12,056
Excess (deficiency) of receipts over disbursements	-	-	-	524	-	(2,481)	(8,350)	-	(50)	(119)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,013	\$ 34,784	\$ -	\$ 25	\$ 762

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

	Overweight Vehicle Fines	Special Death Benefit	State Disclosure State Share	Coroners Training and Continuing Education	Interstate Compact State Share	Mortgage Recording Fee State Share	Child Restraint Violation Fine	Inheritance Tax	Sales Tax Collections	Education Plate Fee Agency
Cash and investments - beginning	\$ -	\$ 680	\$ 400	\$ 144	\$ 6	\$ 162	\$ 100	\$ 9,463	\$ 2,047	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	43	1,020	3,565	3,537	718	2,543	250	3,627	10,428	413
Total receipts	43	1,020	3,565	3,537	718	2,543	250	3,627	10,428	413
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	43	1,700	3,515	3,397	724	2,535	350	12,949	9,484	338
Total disbursements	43	1,700	3,515	3,397	724	2,535	350	12,949	9,484	338
Excess (deficiency) of receipts over disbursements	-	(680)	50	140	(6)	8	(100)	(9,322)	944	75
Cash and investments - ending	\$ -	\$ -	\$ 450	\$ 284	\$ -	\$ 170	\$ -	\$ 141	\$ 2,991	\$ 75

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

	Riverboat Revenue Share	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	Property Tax Assessment Appeal
Cash and investments - beginning	\$ 25,875	\$ 14,176	\$ -	\$ -	\$ 5,513	\$ 66	\$ 90,344	\$ 7,251	\$ 65,987	\$ -
Receipts:										
Taxes	-	-	3,075,571	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,025,191	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	167,422	38,112	-	1,027,638	2,771	-	11,263	15,973	10,613	-
Total receipts	167,422	38,112	4,100,762	1,027,638	2,771	-	11,263	15,973	10,613	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	113,458	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	53,108	51,077	4,100,762	1,027,638	1,408	35	1,950	13,933	11,554	-
Total disbursements	166,566	51,077	4,100,762	1,027,638	1,408	35	1,950	13,933	11,554	-
Excess (deficiency) of receipts over disbursements	856	(12,965)	-	-	1,363	(35)	9,313	2,040	(941)	-
Cash and investments - ending	\$ 26,731	\$ 1,211	\$ -	\$ -	\$ 6,876	\$ 31	\$ 99,657	\$ 9,291	\$ 65,046	\$ -

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

	LOIT Special Distribution	SRI/Commissioner Auction	Prosecutor Special Fees (Bad Check)	Sheriff's Repeater Tower Fund	Coroner Fund	Comm Corrections Home Detention	Washington County Prosecutor Investigation	County Correctional Fund	Nancy J Morris Fund	Community Service Restitution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42,530	\$ 8,503	\$ 48,932	\$ 6,353	\$ 69,038	\$ 8,956	\$ 38,923
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,377	29,687	1,110	41,581	10,533	71,603	-	8,673
Total receipts	-	-	3,377	29,687	1,110	41,581	10,533	71,603	-	8,673
Disbursements:										
Personal services	-	-	-	-	-	42,528	-	-	-	-
Supplies	-	-	-	-	-	1,048	-	-	-	-
Other services and charges	-	-	-	-	-	14,897	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,377	15,140	2,267	-	5,000	-	-	14,919
Total disbursements	-	-	3,377	15,140	2,267	58,473	5,000	-	-	14,919
Excess (deficiency) of receipts over disbursements	-	-	-	14,547	(1,157)	(16,892)	5,533	71,603	-	(6,246)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 57,077	\$ 7,346	\$ 32,040	\$ 11,886	\$ 140,641	\$ 8,956	\$ 32,677

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

	Urine Screen Test	State Welfare Excise Allocation	Riley Trust Fund	Cumulative Park & Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation	R&F Motsinger Mahuron Estate	Standish Cemetery	Alcohol & Drug
Cash and investments - beginning	\$ 29,080	\$ -	\$ 31,975	\$ 115,963	\$ -	\$ -	\$ 1,772	\$ 1,103	\$ 2,471	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	24,087	653,771	-	-	-	1,927	-	-	-	35,856
Total receipts	24,087	653,771	-	-	-	1,927	-	-	-	35,856
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	19,651	-	-	109,126	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	653,771	-	-	-	2,125	-	1,103	-	35,856
Total disbursements	19,651	653,771	-	109,126	-	2,125	-	1,103	-	35,856
Excess (deficiency) of receipts over disbursements	4,436	-	-	(109,126)	-	(198)	-	(1,103)	-	-
Cash and investments - ending	\$ 33,516	\$ -	\$ 31,975	\$ 6,837	\$ -	\$ (198)	\$ 1,772	\$ -	\$ 2,471	\$ -

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

	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	County Law Enforcement Continuing Education	Build Washington County	Airport/Speedway	Cedit Holding	Sheriff Investigation	EEDMA Program
Cash and investments - beginning	\$ 281,487	\$ 14,430	\$ 27,116	\$ 4,227	\$ 3,599	\$ 4,133	\$ 13,522	\$ 26,064	\$ 18,594	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	80,360	1,270	5,963	27,657	-	-	11,479	798	-	-
Total receipts	80,360	1,270	5,963	27,657	-	-	11,479	798	-	-
Disbursements:										
Personal services	-	-	-	5,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,435	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	11,330	-	-	-	-	-	-
Other disbursements	97,080	8,477	-	-	-	-	1,100	-	9,459	-
Total disbursements	97,080	8,477	-	22,765	-	-	1,100	-	9,459	-
Excess (deficiency) of receipts over disbursements	(16,720)	(7,207)	5,963	4,892	-	-	10,379	798	(9,459)	-
Cash and investments - ending	\$ 264,767	\$ 7,223	\$ 33,079	\$ 9,119	\$ 3,599	\$ 4,133	\$ 23,901	\$ 26,862	\$ 9,135	\$ -

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

	LOIT 2016 Special Distribution	Housing Rehab Fund	Bioterrorism/ Health Fund	Hava Voting Machine Title III	Ebola/Infectious Disease Control	IPAC Grant	South Fork Blue River Logjam Cleanup	Washington County Plan Commission	Adult Protective Service	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 22	\$ 9,483	\$ -	\$ -	\$ -	\$ 13,501	\$ (25,725)	\$ 7,554,957
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	31,886,638
Licenses and permits	-	-	-	-	-	-	-	-	-	18,561
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	3,173,201
Charges for services	-	-	-	-	-	-	-	-	-	429,254
Fines and forfeits	-	-	-	-	-	-	-	-	-	2,550,450
Other receipts	-	120,730	-	-	8,385	2,000	-	-	101,843	17,500,264
Total receipts	-	120,730	-	-	8,385	2,000	-	-	101,843	55,558,368
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	75,849	7,334,734
Supplies	-	-	-	-	-	-	-	-	625	765,637
Other services and charges	-	-	-	-	-	-	-	-	13,482	3,498,582
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	642,412
Capital outlay	-	-	-	-	-	-	-	-	1,732	2,086,104
Other disbursements	-	120,730	-	8,020	391	-	-	10,536	-	38,015,954
Total disbursements	-	120,730	-	8,020	391	-	-	10,536	91,688	52,343,423
Excess (deficiency) of receipts over disbursements	-	-	-	(8,020)	7,994	2,000	-	(10,536)	10,155	3,214,945
Cash and investments - ending	\$ -	\$ -	\$ 22	\$ 1,463	\$ 7,994	\$ 2,000	\$ -	\$ 2,965	\$ (15,570)	\$ 10,769,902

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

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	Child Restraint Violation Judge	City and Town Court Costs
Cash and investments - beginning	\$ 576,340	\$ 38,409	\$ 31,643	\$ 617,502	\$ 1,066,344	\$ 1,978	\$ 1,409,183	\$ 212,274	\$ 100	\$ 846
Receipts:										
Taxes	-	-	-	-	3,715,090	-	-	-	-	-
Licenses and permits	-	-	-	-	21,286	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,093,845	-	-	-	-	-
Charges for services	-	-	-	-	381,966	-	-	-	-	-
Fines and forfeits	-	-	-	2,944,441	58,785	-	-	-	-	-
Other receipts	590,478	191,521	130,215	-	325,378	1,728	2,036,482	791,771	-	4,632
Total receipts	590,478	191,521	130,215	2,944,441	5,596,350	1,728	2,036,482	791,771	-	4,632
Disbursements:										
Personal services	-	-	-	-	4,153,754	-	532,840	-	-	-
Supplies	-	-	-	-	163,444	-	-	-	-	-
Other services and charges	-	-	-	-	800,848	-	853,533	83,875	-	-
Debt service - principal and interest	-	-	-	-	-	-	100,631	-	-	-
Capital outlay	-	-	-	-	53,528	-	-	622,195	-	-
Other disbursements	575,840	186,231	115,776	2,953,474	147,496	2,495	-	-	100	4,741
Total disbursements	575,840	186,231	115,776	2,953,474	5,319,070	2,495	1,487,004	706,070	100	4,741
Excess (deficiency) of receipts over disbursements	14,638	5,290	14,439	(9,033)	277,280	(767)	549,478	85,701	(100)	(109)
Cash and investments - ending	\$ 590,978	\$ 43,699	\$ 46,082	\$ 608,469	\$ 1,343,624	\$ 1,211	\$ 1,958,661	\$ 297,975	\$ -	\$ 737

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

	Clerks Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Building Hospital	County Cumulative Funds	Cumulative Jail	Drug Free Community	Washington County EMS
Cash and investments - beginning	\$ 47,063	\$ -	\$ -	\$ 12,920	\$ 484,525	\$ 96,417	\$ 435,751	\$ 285,072	\$ 25,670	\$ 311,520
Receipts:										
Taxes	-	-	-	-	348,645	9,151	317,742	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	31,114	800	28,358	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	16,775	931,737	60,725	3,865	52,630	-	13,841	317	23,184	1,251,271
Total receipts	16,775	931,737	60,725	3,865	432,389	9,951	359,941	317	23,184	1,251,271
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	4,000	863,517
Supplies	-	-	-	-	-	-	-	-	-	93,354
Other services and charges	-	-	-	-	109,237	-	116,223	5,485	20,500	209,126
Debt service - principal and interest	-	-	-	-	-	106,368	-	-	-	4,194
Capital outlay	-	-	-	-	289,189	-	74,240	924	-	52,806
Other disbursements	8,242	931,737	60,725	-	-	-	-	-	-	-
Total disbursements	8,242	931,737	60,725	-	398,426	106,368	190,463	6,409	24,500	1,222,997
Excess (deficiency) of receipts over disbursements	8,533	-	-	3,865	33,963	(96,417)	169,478	(6,092)	(1,316)	28,274
Cash and investments - ending	\$ 55,596	\$ -	\$ -	\$ 16,785	\$ 518,488	\$ -	\$ 605,229	\$ 278,980	\$ 24,354	\$ 339,794

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

	Emergency Planning/Right To Know	Emergency Telephone System	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street	LOIT Public Safety-County Share	Motor Vehicle Highway
Cash and investments - beginning	\$ 19,911	\$ -	\$ 75,767	\$ 137,918	\$ 28,821	\$ 466	\$ 64,216	\$ 174,385	\$ 330,573	\$ 706,933
Receipts:										
Taxes	-	-	-	295,860	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,403	-	-	-	-	-	2,380,868
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,379	-	35,230	31,406	2,085	-	59,242	272,878	763,544	341,488
Total receipts	3,379	-	35,230	353,669	2,085	-	59,242	272,878	763,544	2,722,356
Disbursements:										
Personal services	-	-	-	226,626	-	-	17,482	-	362,017	1,129,059
Supplies	-	-	-	4,317	-	-	7,159	-	210,093	313,800
Other services and charges	516	-	-	10,910	13,717	-	1,326	280,005	205,550	258,060
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,516	-	-	1,232	-	-	1,596	-	12,835	1,016,059
Other disbursements	-	-	3,395	-	-	466	9,533	-	-	-
Total disbursements	2,032	-	3,395	243,085	13,717	466	37,096	280,005	790,495	2,716,978
Excess (deficiency) of receipts over disbursements	1,347	-	31,835	110,584	(11,632)	(466)	22,146	(7,127)	(26,951)	5,378
Cash and investments - ending	\$ 21,258	\$ -	\$ 107,602	\$ 248,502	\$ 17,189	\$ -	\$ 86,362	\$ 167,258	\$ 303,622	\$ 712,311

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

	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Reassessment - 2015	Recorders Records Perpetuation	Riverboat	Supplemental Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation
Cash and investments - beginning	\$ -	\$ 115,630	\$ 17,003	\$ 19,770	\$ 78,614	\$ 71,223	\$ 794,334	\$ 24,514	\$ 29,385	\$ 14,545
Receipts:										
Taxes	-	-	-	-	394,413	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	35,204	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	250,826	274,742	5,858	23,384	-	64,276	548,193	17,610	36,763	6,195
Total receipts	250,826	274,742	5,858	23,384	429,617	64,276	548,193	17,610	36,763	6,195
Disbursements:										
Personal services	-	63,327	-	-	136,313	-	-	-	-	-
Supplies	-	31,175	-	-	31,776	-	61,926	-	-	-
Other services and charges	-	59,149	-	1,477	181,326	62,243	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	24,649	-	-	-	-	-	-	-	-
Other disbursements	14,919	-	-	10,859	-	-	64,051	6,312	24,938	2,280
Total disbursements	14,919	178,300	-	12,336	349,415	62,243	125,977	6,312	24,938	2,280
Excess (deficiency) of receipts over disbursements	235,907	96,442	5,858	11,048	80,202	2,033	422,216	11,298	11,825	3,915
Cash and investments - ending	\$ 235,907	\$ 212,072	\$ 22,861	\$ 30,818	\$ 158,816	\$ 73,256	\$ 1,216,550	\$ 35,812	\$ 41,210	\$ 18,460

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

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Account	Auditors Ineligible Deductions	Elected Officials Training Fund	County Offender Transportation	Statewide 9-1-1	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation
Cash and investments - beginning	\$ -	\$ 444,243	\$ 16,673	\$ -	\$ 4,108	\$ 663	\$ 21,256	\$ 83,837	\$ 346,722	\$ 10,397
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	52,115	254,861	28,600	13,263	2,086	125	345,115	18,082	102,654	3,153
Total receipts	52,115	254,861	28,600	13,263	2,086	125	345,115	18,082	102,654	3,153
Disbursements:										
Personal services	-	-	-	-	-	-	244,028	-	115,066	-
Supplies	-	-	14,004	-	-	-	-	-	-	1,012
Other services and charges	-	-	-	-	-	-	72,451	-	541	2,427
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	52,115	251,914	-	7,287	754	-	-	-	-	-
Total disbursements	52,115	251,914	14,004	7,287	754	-	316,479	-	115,607	3,439
Excess (deficiency) of receipts over disbursements	-	2,947	14,596	5,976	1,332	125	28,636	18,082	(12,953)	(286)
Cash and investments - ending	\$ -	\$ 447,190	\$ 31,269	\$ 5,976	\$ 5,440	\$ 788	\$ 49,892	\$ 101,919	\$ 333,769	\$ 10,111

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

	Law Enforcement Continuing Education	Sheriff Drug Investigation	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation	Jail Bond	Self Insurance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 29,870	\$ -	\$ 27,458	\$ -	\$ 19,307	\$ 5,400	\$ 380,734	\$ -	\$ 2,443	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	1,274,582	-	-	23,030,887
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	110,767	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,123	-	14,750	7,770	60,072	-	-	-	1,780,974	-
Total receipts	2,123	-	14,750	7,770	60,072	-	1,385,349	-	1,780,974	23,030,887
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	2,322	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	860,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,500	-	50,550	-	-	-	1,787,408	23,030,887
Total disbursements	2,322	-	8,500	-	50,550	-	860,000	-	1,787,408	23,030,887
Excess (deficiency) of receipts over disbursements	(199)	-	6,250	7,770	9,522	-	525,349	-	(6,434)	-
Cash and investments - ending	\$ 29,671	\$ -	\$ 33,708	\$ 7,770	\$ 28,829	\$ 5,400	\$ 906,083	\$ -	\$ (3,991)	\$ -

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

	LOIT Public Safety	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Cedit Homestead Credit	LOIT PTRC	LOIT Res PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,013	\$ 34,784	\$ -	\$ 25	\$ 762
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	1,095,055	112,068	1,482	3,726	106,936	157	3,541	2,206,085	252	10,386
Total receipts	1,095,055	112,068	1,482	3,726	106,936	157	3,541	2,206,085	252	10,386
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	106,936	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,095,055	112,068	1,482	3,726	-	-	2,129,600	202	10,403	
Total disbursements	1,095,055	112,068	1,482	3,726	106,936	-	2,129,600	202	10,403	
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	157	3,541	76,485	50	(17)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,170	\$ 38,325	\$ 76,485	\$ 75	\$ 745

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

	Overweight Vehicle Fines	Special Death Benefit	State Disclosure State Share	Coroners Training and Continuing Education	Interstate Compact State Share	Mortgage Recording Fee State Share	Child Restraint Violation Fine	Inheritance Tax	Sales Tax Collections	Education Plate Fee Agency
Cash and investments - beginning	\$ -	\$ -	\$ 450	\$ 284	\$ -	\$ 170	\$ -	\$ 141	\$ 2,991	\$ 75
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,950	3,820	2,364	125	2,413	150	-	8,318	413
Total receipts	-	1,950	3,820	2,364	125	2,413	150	-	8,318	413
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,685	3,820	2,462	125	2,356	50	141	8,562	450
Total disbursements	-	1,685	3,820	2,462	125	2,356	50	141	8,562	450
Excess (deficiency) of receipts over disbursements	-	265	-	(98)	-	57	100	(141)	(244)	(37)
Cash and investments - ending	\$ -	\$ 265	\$ 450	\$ 186	\$ -	\$ 227	\$ 100	\$ -	\$ 2,747	\$ 38

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

	Riverboat Revenue Share	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	Property Tax Assessment Appeal
Cash and investments - beginning	\$ 26,731	\$ 1,211	\$ -	\$ -	\$ 6,876	\$ 31	\$ 99,657	\$ 9,291	\$ 65,046	\$ -
Receipts:										
Taxes	-	-	3,286,252	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,095,284	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	167,416	46,303	-	1,102,256	972	-	10,902	16,399	10,902	1,215,626
Total receipts	167,416	46,303	4,381,536	1,102,256	972	-	10,902	16,399	10,902	1,215,626
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	107,040	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	53,106	42,955	4,381,536	1,102,256	4,715	-	6,794	7,381	1,215,626	
Total disbursements	160,146	42,955	4,381,536	1,102,256	4,715	-	6,794	7,381	1,215,626	
Excess (deficiency) of receipts over disbursements	7,270	3,348	-	-	(3,743)	-	10,902	9,605	3,521	-
Cash and investments - ending	\$ 34,001	\$ 4,559	\$ -	\$ -	\$ 3,133	\$ 31	\$ 110,559	\$ 18,896	\$ 68,567	\$ -

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

	LOIT Special Distribution	SRI/Commissioner Auction	Prosecutor Special Fees (Bad Check)	Sheriff's Repeater Tower Fund	Coroner Fund	Comm Corrections Home Detention	Washington County Prosecutor Investigation	County Correctional Fund	Nancy J Morris Fund	Community Service Restitution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 57,077	\$ 7,346	\$ 32,040	\$ 11,886	\$ 140,641	\$ 8,956	\$ 32,677
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,215,626	11,585	816	11,535	363	26,941	5,510	34,328	-	6,184
Total receipts	2,215,626	11,585	816	11,535	363	26,941	5,510	34,328	-	6,184
Disbursements:										
Personal services	-	-	-	-	-	11,197	-	-	-	-
Supplies	-	-	-	-	-	7,027	-	-	-	-
Other services and charges	-	-	-	-	-	13,509	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	408,504	-	-	-	-	-	-	73,456	-	-
Other disbursements	-	7,098	816	59,454	7,369	-	1,899	-	-	27,583
Total disbursements	408,504	7,098	816	59,454	7,369	31,733	1,899	73,456	-	27,583
Excess (deficiency) of receipts over disbursements	1,807,122	4,487	-	(47,919)	(7,006)	(4,792)	3,611	(39,128)	-	(21,399)
Cash and investments - ending	\$ 1,807,122	\$ 4,487	\$ -	\$ 9,158	\$ 340	\$ 27,248	\$ 15,497	\$ 101,513	\$ 8,956	\$ 11,278

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

	Urine Screen Test	State Welfare Excise Allocation	Riley Trust Fund	Cumulative Park & Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation	R&F Motsinger Mahuron Estate	Standish Cemetery	Alcohol & Drug
Cash and investments - beginning	\$ 33,516	\$ -	\$ 31,975	\$ 6,837	\$ -	\$ (198)	\$ 1,772	\$ -	\$ 2,471	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	26,560	723,922	-	-	5,613	644	-	-	-	40,865
Total receipts	26,560	723,922	-	-	5,613	644	-	-	-	40,865
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	15,933	-	-	6,605	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	723,922	-	-	846	300	-	-	-	40,865
Total disbursements	15,933	723,922	-	6,605	846	300	-	-	-	40,865
Excess (deficiency) of receipts over disbursements	10,627	-	-	(6,605)	4,767	344	-	-	-	-
Cash and investments - ending	\$ 44,143	\$ -	\$ 31,975	\$ 232	\$ 4,767	\$ 146	\$ 1,772	\$ -	\$ 2,471	\$ -

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

	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	County Law Enforcement Continuing Education	Build Washington County	Airport/Speedway	Cedit Holding	Sheriff Investigation	EEDMA Program
Cash and investments - beginning	\$ 264,767	\$ 7,223	\$ 33,079	\$ 9,119	\$ 3,599	\$ 4,133	\$ 23,901	\$ 26,862	\$ 9,135	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	107,933	1,140	9,074	30,392	1,264	-	18,146	853	7,080	9,000
Total receipts	107,933	1,140	9,074	30,392	1,264	-	18,146	853	7,080	9,000
Disbursements:										
Personal services	-	-	1,835	5,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,521	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,737	15,478	-	-	-	-	-	-
Other disbursements	3,260	5,075	-	-	-	-	-	-	7,030	193
Total disbursements	3,260	5,075	4,572	29,999	-	-	-	-	7,030	193
Excess (deficiency) of receipts over disbursements	104,673	(3,935)	4,502	393	1,264	-	18,146	853	50	8,807
Cash and investments - ending	\$ 369,440	\$ 3,288	\$ 37,581	\$ 9,512	\$ 4,863	\$ 4,133	\$ 42,047	\$ 27,715	\$ 9,185	\$ 8,807

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

	LOIT 2016 Special Distribution	Housing Rehab Fund	Bioterrorism/ Health Fund	Hava Voting Machine Title III	Ebola/Infectious Disease Control	IPAC Grant	South Fork Blue River Logjam Cleanup	Washington County Plan Commission	Adult Protective Service	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 22	\$ 1,463	\$ 7,994	\$ 2,000	\$ -	\$ 2,965	\$ (15,570)	\$ 10,769,902
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	32,672,622
Licenses and permits	-	-	-	-	-	-	-	-	-	21,286
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	4,802,643
Charges for services	-	-	-	-	-	-	-	-	-	381,966
Fines and forfeits	-	-	-	-	-	-	-	-	-	3,003,226
Other receipts	1,993,061	-	-	-	8,385	-	34,800	-	114,942	23,425,971
Total receipts	1,993,061	-	-	-	8,385	-	34,800	-	114,942	64,307,714
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	116,757	7,982,818
Supplies	-	-	-	-	-	-	-	-	1,510	940,597
Other services and charges	-	-	-	-	-	-	-	-	7,661	3,618,052
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	1,071,193
Capital outlay	-	-	-	-	-	-	-	-	3,606	2,654,550
Other disbursements	1,993,061	-	-	-	7,511	2,000	34,800	-	-	43,422,663
Total disbursements	1,993,061	-	-	-	7,511	2,000	34,800	-	129,534	59,689,873
Excess (deficiency) of receipts over disbursements	-	-	-	-	874	(2,000)	-	-	(14,592)	4,617,841
Cash and investments - ending	\$ -	\$ -	\$ 22	\$ 1,463	\$ 8,868	\$ -	\$ -	\$ 2,965	\$ (30,162)	\$ 15,387,743

WASHINGTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 298,904</u>	<u>\$ 430,082</u>

WASHINGTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Washington County Building Corp. (Huntington Bank)	Jail Bond	\$ 860,000	8/1/2013	2/1/2033
Total of annual lease payments		<u>\$ 860,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	2 Challenger Mowers	\$ 433,172	\$ 54,670
Notes and loans payable	3 2015 Freightliners	230,872	108,470
Notes and loans payable	Ambulance Operating Loan	124,882	52,392
Notes and loans payable	Case Tractors (3)	12,074	12,360
Notes and loans payable	Volvo Excavator	<u>23,114</u>	<u>23,114</u>
Total governmental activities		<u>824,114</u>	<u>251,006</u>
Totals		<u>\$ 824,114</u>	<u>\$ 251,006</u>

WASHINGTON COUNTY  
 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	\$ 944,994
Infrastructure	10,353,591
Buildings	11,491,603
Improvements other than buildings	1,828,045
Machinery, equipment, and vehicles	<u>2,746,382</u>
Total governmental activities	<u>27,364,615</u>
Total capital assets	<u>\$ 27,364,615</u>

#### OTHER REPORTS

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