

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF WASHINGTON

DAVISS COUNTY, INDIANA

January 1, 2017 to December 31, 2018



**FILED**

09/05/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statement .....	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	19-48
Schedule of Payables and Receivables .....	49
Schedule of Leases and Debt .....	50
Schedule of Capital Assets.....	51
Other Reports.....	52

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary Beth McGookey	01-01-16 to 12-31-19
Mayor	Joseph Wellman	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Joseph Wellman	01-01-17 to 12-31-19
President Pro Tempore of the Common Council	Allen P. Brown	01-01-17 to 12-31-19
Superintendent of Water Utility	Charles Kane	01-01-17 to 12-31-19
Superintendent of Wastewater Utility	Scott Rainey	01-01-17 to 12-31-19
Superintendent of Electric Utility	Randy Emmons	01-01-17 to 12-31-19
Superintendent of Storm Water Utility	Scott Rainey	01-01-17 to 12-31-19
Utility Office Manager	Anita Ash Stacie Anderson	01-01-17 to 06-30-19 07-01-19 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Washington (City), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, 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 City'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 City'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 City 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 City for the period of January 1, 2017 to December 31, 2018.


***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 City for the period of January 1, 2017 to December 31, 2018, 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 City'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

July 22, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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CITY OF WASHINGTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
General	\$ 5,229,118	\$ 6,391,389	\$ 5,952,491	\$ 5,668,016	\$ 6,515,148	\$ 6,493,837	\$ 5,689,327
Motor Vehicle Highway	887,179	1,361,543	923,152	1,325,570	1,715,613	1,961,016	1,080,167
Local Road And Street	6,520	53,954	8,941	51,533	76,039	32,059	95,513
Park Nonreverting Park Fund	68	-	-	68	-	-	68
Washington Transit	183,377	114,919	105,478	192,818	91,850	116,477	168,191
Blight Elimination Program Grant	100	97,115	97,115	100	49,047	49,047	100
Local Law Enforcement Continuing Education	19,498	7,752	12,873	14,377	6,671	14,656	6,392
Deferral Program	16,933	1,650	3,355	15,228	4,500	1,625	18,103
Unsafe Building	139,032	50,000	-	189,032	54,491	12,400	231,123
Park & Recreation	568,701	586,924	481,293	674,332	433,031	570,408	536,955
Rainy Day	1,057,107	18,000	410,000	665,107	-	59,834	605,273
Police Canine Fund	21	569	-	590	-	502	88
LOIT Special Distribution	808,797	-	-	808,797	12,584	643,720	177,661
Hazardous Materials	1,791	-	-	1,791	-	-	1,791
Levy Excess Fund	49	-	-	49	-	-	49
Tiff Southeast	34,835	58,482	13,242	80,075	86,167	1,312	164,930
Local Road and Bridge Matching	378,629	54,680	203,882	229,427	1,054,232	1,094,355	189,304
Cumulative Capital Improvement	694	27,988	-	28,682	26,904	35,662	19,924
Cumulative Capital Development	114,472	147,704	121,050	141,126	135,515	110,046	166,595
Emergency Traffic Signal Grant	(3,492)	6,917	4,199	(774)	9,345	15,409	(6,838)
Edit Fund	679,903	406,115	381,353	704,665	415,748	38,024	1,082,389
TIFF I-69 Corridor	8,058	25,499	2,841	30,716	50,447	1,247	79,916
Police Pension	123,731	110,516	113,478	120,769	116,439	116,718	120,490
Fire Pension	96,173	143,018	143,233	95,958	147,516	142,354	101,120
NSP Program Income Fund	187	-	187	-	-	-	-
Con American/AFLAC Withholding	-	9,320	9,320	-	9,038	9,038	-
Municipal Events Fund	7,714	2,621	5,504	4,831	4,241	3,203	5,869
US 50 Intersection Relocation	84,826	-	-	84,826	41,783	-	126,609
Housing Needs Grants	67	321,903	321,903	67	2,242	2,242	67
Fire Dept Donation	1,156	-	-	1,156	-	-	1,156
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	26	12,330	12,330	26	13,169	13,195	-
Uniforms/Boots PR WH	-	31,933	31,933	-	-	-	-
Park Pavilion Fund	835	-	-	835	-	-	835
Washington Economic 2014a Construction Fund	-	10	-	10	-	10	-
Washington Economic Development 2014B Construction	-	2	2	-	-	-	-
Park Train Fund	872	-	-	872	-	-	872

CITY OF WASHINGTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Econ Develop Bond 2014A	1	193,074	193,063	12	478,801	476,313	2,500
Econ Develop Bond 2014B	1	358,605	358,581	25	355,473	355,394	104
2014A Econ Dev Reserve	420,095	1,906	-	422,001	5,786	2,296	425,491
Parks Donations Fund - Lighting	50	-	-	50	-	-	50
Pass Through Grants	-	13,113	13,113	-	11,405	11,405	-
Pocket Park Grant Fund	-	25,000	25,000	-	-	-	-
Washington Group Health Plan	-	1,410,896	1,409,896	1,000	4,224,966	4,224,966	1,000
Equitable Sharing/ Drug Enforcement	3,664	1,675	2,968	2,371	7,518	7,241	2,648
Donations-Eastside Park Improvements	12,334	4,601	11,416	5,519	7,270	5,152	7,637
Swimming Pool Donation	139,018	-	25,987	113,031	-	24,473	88,558
Animal Control-Donations	30,251	3,386	3,463	30,174	3,102	916	32,360
Community Foundation Grants	657	10,000	10,428	229	-	-	229
Operation Pullover	2,056	10,173	12,122	107	-	-	107
Tiff Southwest	6,608	104,527	5,423	105,712	108,046	1,247	212,511
Washington/Daviess Co Mobile Emergency	47	-	-	47	-	-	47
Police Dept Donations	340	10,000	9,903	437	-	405	32
Washington Housing Revolving Loan Fund	2,426	-	2,426	-	-	-	-
Entry Team Equipment	9,026	-	6,522	2,504	6,290	990	7,804
Police LCC Grant	166	2,999	2,999	166	9,404	9,451	119
G & T Equipment Replacement Fund	46,027	31,938	14,434	63,531	9,143	50,529	22,145
Payroll	-	7,285,572	7,285,572	-	5,900,866	5,900,866	-
Perf Withholding	-	186,755	186,755	-	339,976	339,976	-
Federal Withholding Tax	-	736,015	736,015	-	494,678	494,678	-
State Withholding Tax	17,530	218,629	218,169	17,990	258,120	248,356	27,754
Fica Withholding Tax	-	804,976	804,976	-	1,007,946	1,007,946	-
County Withholding Tax	8,994	114,407	114,010	9,391	79,191	88,582	-
Life Insurance Withholding	-	156	156	-	156	156	-
Health Fund Trust-City Of Wash	255,477	2,913,875	2,839,681	329,671	4,588,849	4,242,377	676,143
Garnishment Deductions	-	14,841	14,841	-	10,841	10,841	-
Cancer Insurance Withholding	422	95,577	95,574	425	100,744	100,727	442
Vision Insurance--Vsp Withholding	87	13,237	13,218	106	14,750	14,737	119
City Health Insurance Fund	374,000	351	280,895	93,456	1,110	6,367	88,199
Local 495 Union Dues	-	3,840	3,840	-	3,980	3,980	-
United Way Deduction	-	4,901	4,901	-	6,192	6,192	-
Dental Insurance HRI DHO Withholding	313	51,444	51,539	218	56,768	56,832	154
Utility Sales Tax	-	1,243,206	1,243,206	-	1,298,153	1,298,153	-
Christmas Club Deduction	-	7,090	7,090	-	4,500	4,500	-
Indiana Police Pension W/H	-	52,003	52,003	-	87,824	87,824	-
Indiana Fire Pension W/H	-	42,711	42,711	-	75,354	75,354	-
Child Support Deduction	-	56,298	56,298	-	33,108	33,108	-

CITY OF WASHINGTON  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Flex Spending Acct City of Washington Withholding	19,190	40,459	38,971	20,678	40,643	35,195	26,126
Voluntary Life (Lincoln) Deduct	127	17,995	17,939	183	19,975	19,897	261
Aul 457 Plan Deferred Comp Withholding	-	97,085	97,085	-	107,716	107,716	-
Municipal Donation Fund	-	-	-	-	10,000	-	10,000
Daviess County Circuit Court	-	-	-	-	300	300	-
Daviess County Superior Court	-	-	-	-	120	120	-
Daviess County Treasurer	-	-	-	-	375	375	-
Procol Inc	-	-	-	-	150	150	-
TG Collections	-	-	-	-	1,082	1,082	-
Direct Deposit Fund	-	-	-	-	1,112,898	1,112,898	-
Supporting Heroes	-	-	-	-	601	601	-
Municipal Electric Department	1,505,830	18,630,526	18,993,977	1,142,379	19,553,672	19,705,823	990,228
Electric Meter Deposit Fund	517,049	130,849	109,812	538,086	130,334	115,332	553,088
Electric Dept Improvement Fund	451,598	608,099	307,334	752,363	607,438	151,435	1,208,366
Impa Grant	7,592	427	8,019	-	-	-	-
Petty Cash Electric	2,200	-	-	2,200	-	-	2,200
Electric Construction	-	-	-	-	2,125,477	91,500	2,033,977
Storm Water	108,441	205,189	225,568	88,062	208,041	276,324	19,779
Petty Cash Wastewater	600	-	-	600	-	-	600
Sewage Construction Fund	980,580	4,272	208,115	776,737	5,208	480,225	301,720
Municipal Wastewater	426,993	5,371,961	5,287,012	511,942	5,487,597	5,376,594	622,945
Wastewater Bond & Interest Fund	262,621	822,372	822,370	262,623	823,189	823,188	262,624
Wastewater Improvement Fund	441,689	120,000	173,698	387,991	120,001	308,504	199,488
Sewer Debt Reserve Account	1,823,541	11,849	-	1,835,390	29,400	-	1,864,790
Sewer SRF 2010	282	1,028,854	1,027,234	1,902	1,030,675	1,026,830	5,747
Sewer Construction	-	-	-	-	1,000,870	91,800	909,070
Waterworks Construction Fund	315,093	300	140,477	174,916	6,903,864	7,078,780	-
Municipal Water Department	484,449	4,799,577	4,959,278	324,748	5,194,914	4,945,912	573,750
Waterworks Bond Fund	605,342	1,708,316	1,708,865	604,793	2,207,816	1,730,403	1,082,206
Water Meter Deposit Fund	316,079	88,925	68,925	336,079	89,067	73,525	351,621
Water Improvement Fund	1,329,732	299,920	225,913	1,403,739	139,003	502,453	1,040,289
Water Debt Reserve Account	530,500	-	-	530,500	104,152	-	634,652
Petty Cash Water	600	-	-	600	-	-	600
Water Construction	-	-	-	-	1,708,923	92,800	1,616,123
Totals	<u>\$ 21,909,978</u>	<u>\$ 60,057,605</u>	<u>\$ 59,938,941</u>	<u>\$ 22,028,642</u>	<u>\$ 79,425,572</u>	<u>\$ 74,880,488</u>	<u>\$ 26,573,726</u>

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

CITY OF WASHINGTON  
NOTES TO FINANCIAL STATEMENT

**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 statement presents the financial information for the City.

**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 City.

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

*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,

CITY OF WASHINGTON  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

CITY OF WASHINGTON  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

The 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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF WASHINGTON  
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 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 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

CITY OF WASHINGTON  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. 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.

CITY OF WASHINGTON  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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, providing retirement, disability, and survivor benefits.

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.

*Financial Report*

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

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

*Contributions*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

**Note 7. Cash Balance Deficit**

The financial statement contains a fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the City were not received by December 31, 2017 and 2018.

**Note 8. Other Postemployment Benefits**

The City provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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#### OTHER INFORMATION - UNAUDITED

The City'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 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 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 City. It is presented as intended by the City.

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CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General	Local Road And Street	Park Nonreverting Park Fund	Washington Transit	Blight Elimination Program Grant	Local Law Enforcement Continuing Education	Deferral Program	Unsafe Building
Cash and investments - beginning	\$ 5,229,118	\$ 6,520	\$ 68	\$ 183,377	\$ 100	\$ 19,498	\$ 16,933	\$ 139,032
Receipts:								
Taxes	3,517,101	-	-	32,438	-	-	-	-
Licenses and permits	80,014	-	-	-	-	4,720	-	-
Intergovernmental receipts	1,442,133	53,954	-	74,046	97,115	-	-	-
Charges for services	1,211,516	-	-	5,492	-	700	-	-
Fines and forfeits	3,126	-	-	-	-	-	1,650	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	137,499	-	-	2,943	-	2,332	-	50,000
Total receipts	6,391,389	53,954	-	114,919	97,115	7,752	1,650	50,000
Disbursements:								
Personal services	4,537,421	-	-	64,512	-	10,773	-	-
Supplies	202,767	-	-	11,245	-	2,000	-	-
Other services and charges	757,694	8,941	-	29,721	-	-	-	-
Debt service - principal and interest	145,948	-	-	-	-	-	-	-
Capital outlay	240,401	-	-	-	-	-	-	-
Other disbursements	68,260	-	-	-	97,115	100	3,355	-
Total disbursements	5,952,491	8,941	-	105,478	97,115	12,873	3,355	-
Excess (deficiency) of receipts over disbursements	438,898	45,013	-	9,441	-	(5,121)	(1,705)	50,000
Cash and investments - ending	\$ 5,668,016	\$ 51,533	\$ 68	\$ 192,818	\$ 100	\$ 14,377	\$ 15,228	\$ 189,032

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Park & Recreation	Rainy Day	Police Canine Fund	LOIT Special Distribution	Hazardous Materials	Levy Excess Fund	Tiff Southeast	Local Road and Bridge Matching
Cash and investments - beginning	\$ 568,701	\$ 1,057,107	\$ 21	\$ 808,797	\$ 1,791	\$ 49	\$ 34,835	\$ 378,629
Receipts:								
Taxes	490,433	-	-	-	-	-	58,482	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	65,065	-	-	-	-	-	-	-
Charges for services	18,811	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	12,615	18,000	569	-	-	-	-	54,680
Total receipts	586,924	18,000	569	-	-	-	58,482	54,680
Disbursements:								
Personal services	264,426	-	-	-	-	-	-	-
Supplies	43,170	-	-	-	-	-	-	-
Other services and charges	89,701	-	-	-	-	-	-	202,685
Debt service - principal and interest	8,749	410,000	-	-	-	-	-	-
Capital outlay	74,597	-	-	-	-	-	-	-
Other disbursements	650	-	-	-	-	-	13,242	1,197
Total disbursements	481,293	410,000	-	-	-	-	13,242	203,882
Excess (deficiency) of receipts over disbursements	105,631	(392,000)	569	-	-	-	45,240	(149,202)
Cash and investments - ending	\$ 674,332	\$ 665,107	\$ 590	\$ 808,797	\$ 1,791	\$ 49	\$ 80,075	\$ 229,427

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Capital Improvement	Cumulative Capital Development	Emergency Traffic Signal Grant	Edit Fund	TIFF I-69 Corridor	Police Pension	Fire Pension	NSP Program Income Fund
Cash and investments - beginning	\$ 694	\$ 114,472	\$ (3,492)	\$ 679,903	\$ 8,058	\$ 123,731	\$ 96,173	\$ 187
Receipts:								
Taxes	-	84,964	-	406,115	25,499	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	27,988	11,272	6,917	-	-	-	-	-
Charges for services	-	50,271	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,197	-	-	-	110,516	143,018	-
Total receipts	27,988	147,704	6,917	406,115	25,499	110,516	143,018	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	124,858	-	113,478	143,233	-
Debt service - principal and interest	-	-	-	140,334	-	-	-	-
Capital outlay	-	119,706	-	116,161	-	-	-	-
Other disbursements	-	1,344	4,199	-	2,841	-	-	187
Total disbursements	-	121,050	4,199	381,353	2,841	113,478	143,233	187
Excess (deficiency) of receipts over disbursements	27,988	26,654	2,718	24,762	22,658	(2,962)	(215)	(187)
Cash and investments - ending	\$ 28,682	\$ 141,126	\$ (774)	\$ 704,665	\$ 30,716	\$ 120,769	\$ 95,958	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Con American/AFLAC Withholding	Municipal Events Fund	US 50 Intersection Relocation	Housing Needs Grants	Fire Dept Donation	Brownfield Grant	Mcgruff Crime Dog Fund	Dare Contributions
Cash and investments - beginning	\$ -	\$ 7,714	\$ 84,826	\$ 67	\$ 1,156	\$ 2,916	\$ 111	\$ 94
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	321,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,320	2,621	-	903	-	-	-	-
Total receipts	9,320	2,621	-	321,903	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,320	5,504	-	321,903	-	-	-	-
Total disbursements	9,320	5,504	-	321,903	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,883)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 4,831	\$ 84,826	\$ 67	\$ 1,156	\$ 2,916	\$ 111	\$ 94

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Spay & Neuter Program	Anytime Fitness PR WH	Uniforms/Boots PR WH	Park Pavilion Fund	Washington Economic 2014a Construction Fund	Washington Economic Development 2014B Construction	Park Train Fund	Econ Develop Bond 2014A
Cash and investments - beginning	\$ 162	\$ 26	\$ -	\$ 835	\$ -	\$ -	\$ 872	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	12,330	31,933	-	10	2	-	193,074
Total receipts	-	12,330	31,933	-	10	2	-	193,074
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	12,330	31,933	-	-	2	-	193,063
Total disbursements	-	12,330	31,933	-	-	2	-	193,063
Excess (deficiency) of receipts over disbursements	-	-	-	-	10	-	-	11
Cash and investments - ending	\$ 162	\$ 26	\$ -	\$ 835	\$ 10	\$ -	\$ 872	\$ 12

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Econ Develop Bond 2014B	2014A Econ Dev Reserve	Parks Donations Fund - Lighting	Pass Through Grants	Pocket Park Grant Fund	Washington Group Health Plan	Equitable Sharing/ Drug Enforcement	Donations-Eastside Park Improvements
Cash and investments - beginning	\$ 1	\$ 420,095	\$ 50	\$ -	\$ -	\$ -	\$ 3,664	\$ 12,334
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,113	25,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	358,605	1,906	-	-	-	1,410,896	1,675	4,601
Total receipts	358,605	1,906	-	13,113	25,000	1,410,896	1,675	4,601
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	358,581	-	-	13,113	25,000	1,409,896	2,968	11,416
Total disbursements	358,581	-	-	13,113	25,000	1,409,896	2,968	11,416
Excess (deficiency) of receipts over disbursements	24	1,906	-	-	-	1,000	(1,293)	(6,815)
Cash and investments - ending	\$ 25	\$ 422,001	\$ 50	\$ -	\$ -	\$ 1,000	\$ 2,371	\$ 5,519

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Swimming Pool Donation	Animal Control-Donations	Community Foundation Grants	Operation Pullover	Tiff Southwest	Washington/Daviess Co Mobile Emergency	Police Dept Donations	Washington Housing Revolving Loan Fund
Cash and investments - beginning	\$ 139,018	\$ 30,251	\$ 657	\$ 2,056	\$ 6,608	\$ 47	\$ 340	\$ 2,426
Receipts:								
Taxes	-	-	-	-	104,527	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,173	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,386	10,000	-	-	-	10,000	-
Total receipts	-	3,386	10,000	10,173	104,527	-	10,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	25,987	3,463	10,428	12,122	5,423	-	9,903	2,426
Total disbursements	25,987	3,463	10,428	12,122	5,423	-	9,903	2,426
Excess (deficiency) of receipts over disbursements	(25,987)	(77)	(428)	(1,949)	99,104	-	97	(2,426)
Cash and investments - ending	\$ 113,031	\$ 30,174	\$ 229	\$ 107	\$ 105,712	\$ 47	\$ 437	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Entry Team Equipment	Police LCC Grant	G & T Equipment Replacement Fund	Payroll	Perf Withholding	Federal Withholding Tax	State Withholding Tax	Fica Withholding Tax
Cash and investments - beginning	\$ 9,026	\$ 166	\$ 46,027	\$ -	\$ -	\$ -	\$ 17,530	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	2,999	31,938	7,285,572	186,755	736,015	218,629	804,976
Total receipts	-	2,999	31,938	7,285,572	186,755	736,015	218,629	804,976
Disbursements:								
Personal services	-	-	-	7,285,572	-	-	-	-
Supplies	-	-	4,372	-	-	-	-	-
Other services and charges	-	-	10,062	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,522	2,999	-	-	186,755	736,015	218,169	804,976
Total disbursements	6,522	2,999	14,434	7,285,572	186,755	736,015	218,169	804,976
Excess (deficiency) of receipts over disbursements	(6,522)	-	17,504	-	-	-	460	-
Cash and investments - ending	\$ 2,504	\$ 166	\$ 63,531	\$ -	\$ -	\$ -	\$ 17,990	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Withholding Tax	Life Insurance Withholding	Health Fund Trust-City Of Wash	Garnishment Deductions	Cancer Insurance Withholding	Vision Insurance--Vsp Withholding	City Health Insurance Fund	Local 495 Union Dues
Cash and investments - beginning	\$ 8,994	\$ -	\$ 255,477	\$ -	\$ 422	\$ 87	\$ 374,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	114,407	156	2,913,875	14,841	95,577	13,237	351	3,840
Total receipts	114,407	156	2,913,875	14,841	95,577	13,237	351	3,840
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	114,010	156	2,839,681	14,841	95,574	13,218	280,895	3,840
Total disbursements	114,010	156	2,839,681	14,841	95,574	13,218	280,895	3,840
Excess (deficiency) of receipts over disbursements	397	-	74,194	-	3	19	(280,544)	-
Cash and investments - ending	\$ 9,391	\$ -	\$ 329,671	\$ -	\$ 425	\$ 106	\$ 93,456	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	United Way Deduction	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 Withholding
Cash and investments - beginning	\$ -	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,190
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,901	51,444	1,243,206	7,090	52,003	42,711	56,298	40,459
Total receipts	4,901	51,444	1,243,206	7,090	52,003	42,711	56,298	40,459
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,901	51,539	1,243,206	7,090	52,003	42,711	56,298	38,971
Total disbursements	4,901	51,539	1,243,206	7,090	52,003	42,711	56,298	38,971
Excess (deficiency) of receipts over disbursements	-	(95)	-	-	-	-	-	1,488
Cash and investments - ending	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,678

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Voluntary Life (Lincoln) Deduct	Aul 457 Plan Deferred Comp Withholding	Municipal Donation Fund	Daviess County Circuit Court	Daviess County Superior Court	Daviess County Treasurer	Procol Inc	TG Collections
Cash and investments - beginning	\$ 127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	17,995	97,085	-	-	-	-	-	-
Total receipts	17,995	97,085	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,939	97,085	-	-	-	-	-	-
Total disbursements	17,939	97,085	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	56	-	-	-	-	-	-	-
Cash and investments - ending	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Direct Deposit Fund	Supporting Heroes	Municipal Electric Department	Electric Meter Deposit Fund	Electric Dept Improvement Fund
Cash and investments - beginning	\$ -	\$ -	\$ 1,505,830	\$ 517,049	\$ 451,598
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	18,584,621	130,849	-
Other receipts	-	-	45,905	-	608,099
Total receipts	-	-	18,630,526	130,849	608,099
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	18,993,977	109,812	307,334
Total disbursements	-	-	18,993,977	109,812	307,334
Excess (deficiency) of receipts over disbursements	-	-	(363,451)	21,037	300,765
Cash and investments - ending	\$ -	\$ -	\$ 1,142,379	\$ 538,086	\$ 752,363

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Impa Grant	Petty Cash Electric	Electric Construction	Storm Water	Petty Cash Wastewater	Sewage Construction Fund	Municipal Wastewater
Cash and investments - beginning	\$ 7,592	\$ 2,200	\$ -	\$ 108,441	\$ 600	\$ 980,580	\$ 426,993
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	162,002	-	-	5,344,304
Other receipts	427	-	-	43,187	-	4,272	27,657
Total receipts	427	-	-	205,189	-	4,272	5,371,961
Disbursements:							
Personal services	-	-	-	102,686	-	-	979,745
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,019	-	-	122,882	-	208,115	4,307,267
Total disbursements	8,019	-	-	225,568	-	208,115	5,287,012
Excess (deficiency) of receipts over disbursements	(7,592)	-	-	(20,379)	-	(203,843)	84,949
Cash and investments - ending	\$ -	\$ 2,200	\$ -	\$ 88,062	\$ 600	\$ 776,737	\$ 511,942

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Wastewater Bond & Interest Fund	Wastewater Improvement Fund	Sewer Debt Reserve Account	Sewer SRF 2010	Sewer Construction	Waterworks Construction Fund	Municipal Water Department
Cash and investments - beginning	\$ 262,621	\$ 441,689	\$ 1,823,541	\$ 282	\$ -	\$ 315,093	\$ 484,449
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	4,658,206
Other receipts	822,372	120,000	11,849	1,028,854	-	300	141,371
Total receipts	822,372	120,000	11,849	1,028,854	-	300	4,799,577
Disbursements:							
Personal services	-	-	-	-	-	-	913,898
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	822,370	-	-	1,027,234	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	173,698	-	-	-	140,477	4,045,380
Total disbursements	822,370	173,698	-	1,027,234	-	140,477	4,959,278
Excess (deficiency) of receipts over disbursements	2	(53,698)	11,849	1,620	-	(140,177)	(159,701)
Cash and investments - ending	\$ 262,623	\$ 387,991	\$ 1,835,390	\$ 1,902	\$ -	\$ 174,916	\$ 324,748

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Waterworks Bond Fund	Water Meter Deposit Fund	Water Improvement Fund	Water Debt Reserve Account	Petty Cash Water	Water Construction	Totals
Cash and investments - beginning	\$ 605,342	\$ 316,079	\$ 1,329,732	\$ 530,500	\$ 600	\$ -	\$ 21,909,978
Receipts:							
Taxes	-	-	-	-	-	-	5,422,864
Licenses and permits	-	-	-	-	-	-	84,734
Intergovernmental receipts	-	-	-	-	-	-	2,784,471
Charges for services	-	-	-	-	-	-	1,301,639
Fines and forfeits	-	-	-	-	-	-	4,776
Utility fees	-	88,925	-	-	-	-	28,968,907
Other receipts	1,708,316	-	299,920	-	-	-	21,490,214
Total receipts	1,708,316	88,925	299,920	-	-	-	60,057,605
Disbursements:							
Personal services	-	-	-	-	-	-	14,817,786
Supplies	-	-	-	-	-	-	360,274
Other services and charges	-	-	-	-	-	-	1,550,425
Debt service - principal and interest	1,708,865	-	-	-	-	-	4,263,500
Capital outlay	-	-	-	-	-	-	648,492
Other disbursements	-	68,925	225,913	-	-	-	38,298,464
Total disbursements	1,708,865	68,925	225,913	-	-	-	59,938,941
Excess (deficiency) of receipts over disbursements	(549)	20,000	74,007	-	-	-	118,664
Cash and investments - ending	\$ 604,793	\$ 336,079	\$ 1,403,739	\$ 530,500	\$ 600	\$ -	\$ 22,028,642

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General	Local Road And Street	Park Nonreverting Park Fund	Washington Transit	Blight Elimination Program Grant	Local Law Enforcement Continuing Education	Deferral Program	Unsafe Building
Cash and investments - beginning	\$ 5,668,016	\$ 51,533	\$ 68	\$ 192,818	\$ 100	\$ 14,377	\$ 15,228	\$ 189,032
Receipts:								
Taxes	3,598,370	-	-	7,393	-	-	-	-
Licenses and permits	78,182	-	-	-	-	-	-	-
Intergovernmental receipts	1,488,351	76,039	-	80,560	39,791	-	-	-
Charges for services	1,145,067	-	-	2,098	-	6,621	-	-
Fines and forfeits	425	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	204,753	-	-	1,799	9,256	50	4,500	54,491
Total receipts	6,515,148	76,039	-	91,850	49,047	6,671	4,500	54,491
Disbursements:								
Personal services	5,036,328	-	-	67,732	-	10,047	-	-
Supplies	224,154	-	-	19,391	-	4,609	-	-
Other services and charges	799,563	32,059	-	27,994	-	-	-	-
Debt service - principal and interest	94,782	-	-	-	-	-	-	-
Capital outlay	289,210	-	-	1,360	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	49,800	-	-	-	49,047	-	1,625	12,400
Total disbursements	6,493,837	32,059	-	116,477	49,047	14,656	1,625	12,400
Excess (deficiency) of receipts over disbursements	21,311	43,980	-	(24,627)	-	(7,985)	2,875	42,091
Cash and investments - ending	\$ 5,689,327	\$ 95,513	\$ 68	\$ 168,191	\$ 100	\$ 6,392	\$ 18,103	\$ 231,123

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Park & Recreation	Rainy Day	Police Canine Fund	LOIT Special Distribution	Hazardous Materials	Levy Excess Fund	Tiff Southeast	Local Road and Bridge Matching
Cash and investments - beginning	\$ 674,332	\$ 665,107	\$ 590	\$ 808,797	\$ 1,791	\$ 49	\$ 80,075	\$ 229,427
Receipts:								
Taxes	352,701	-	-	-	-	-	86,167	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	47,153	-	-	-	-	-	-	508,408
Charges for services	31,372	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,805	-	-	12,584	-	-	-	545,824
Total receipts	433,031	-	-	12,584	-	-	86,167	1,054,232
Disbursements:								
Personal services	294,613	-	-	-	-	-	-	-
Supplies	48,029	-	-	-	-	-	-	-
Other services and charges	156,799	59,834	-	-	-	-	-	-
Debt service - principal and interest	18,749	-	-	-	-	-	-	-
Capital outlay	51,618	-	-	147,896	-	-	-	852,344
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	600	-	502	495,824	-	-	1,312	242,011
Total disbursements	570,408	59,834	502	643,720	-	-	1,312	1,094,355
Excess (deficiency) of receipts over disbursements	(137,377)	(59,834)	(502)	(631,136)	-	-	84,855	(40,123)
Cash and investments - ending	\$ 536,955	\$ 605,273	\$ 88	\$ 177,661	\$ 1,791	\$ 49	\$ 164,930	\$ 189,304

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Capital Improvement	Cumulative Capital Development	Emergency Traffic Signal Grant	Edit Fund	TIFF I-69 Corridor	Police Pension	Fire Pension	NSP Program Income Fund
Cash and investments - beginning	\$ 28,682	\$ 141,126	\$ (774)	\$ 704,665	\$ 30,716	\$ 120,769	\$ 95,958	\$ -
Receipts:								
Taxes	-	90,159	-	415,748	50,447	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	26,904	12,053	9,345	-	-	-	-	-
Charges for services	-	-	-	-	-	116,439	147,444	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	33,303	-	-	-	-	72	-
Total receipts	26,904	135,515	9,345	415,748	50,447	116,439	147,516	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	37,285	-	116,718	142,354	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	35,662	110,046	-	739	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	15,409	-	1,247	-	-	-
Total disbursements	35,662	110,046	15,409	38,024	1,247	116,718	142,354	-
Excess (deficiency) of receipts over disbursements	(8,758)	25,469	(6,064)	377,724	49,200	(279)	5,162	-
Cash and investments - ending	\$ 19,924	\$ 166,595	\$ (6,838)	\$ 1,082,389	\$ 79,916	\$ 120,490	\$ 101,120	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Con American/AFLAC Withholding	Municipal Events Fund	US 50 Intersection Relocation	Housing Needs Grants	Fire Dept Donation	Brownfield Grant	Mcgruff Crime Dog Fund	Dare Contributions
Cash and investments - beginning	\$ -	\$ 4,831	\$ 84,826	\$ 67	\$ 1,156	\$ 2,916	\$ 111	\$ 94
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	41,783	2,242	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,038	4,241	-	-	-	-	-	-
Total receipts	9,038	4,241	41,783	2,242	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,038	3,203	-	2,242	-	-	-	-
Total disbursements	9,038	3,203	-	2,242	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,038	41,783	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 5,869	\$ 126,609	\$ 67	\$ 1,156	\$ 2,916	\$ 111	\$ 94

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Spay & Neuter Program	Anytime Fitness PR WH	Uniforms/Boots PR WH	Park Pavilion Fund	Washington Economic 2014a Construction Fund	Washington Economic Development 2014B Construction	Park Train Fund	Econ Develop Bond 2014A
Cash and investments - beginning	\$ 162	\$ 26	\$ -	\$ 835	\$ 10	\$ -	\$ 872	\$ 12
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	13,169	-	-	-	-	-	478,801
Total receipts	-	13,169	-	-	-	-	-	478,801
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	13,195	-	-	10	-	-	476,313
Total disbursements	-	13,195	-	-	10	-	-	476,313
Excess (deficiency) of receipts over disbursements	-	(26)	-	-	(10)	-	-	2,488
Cash and investments - ending	\$ 162	\$ -	\$ -	\$ 835	\$ -	\$ -	\$ 872	\$ 2,500

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Econ Develop Bond 2014B	2014A Econ Dev Reserve	Parks Donations Fund - Lighting	Pass Through Grants	Pocket Park Grant Fund	Washington Group Health Plan	Equitable Sharing/ Drug Enforcement	Donations-Eastside Park Improvements
Cash and investments - beginning	\$ 25	\$ 422,001	\$ 50	\$ -	\$ -	\$ 1,000	\$ 2,371	\$ 5,519
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,405	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,518	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	355,473	5,786	-	-	-	4,224,966	-	7,270
Total receipts	355,473	5,786	-	11,405	-	4,224,966	7,518	7,270
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	355,394	2,296	-	11,405	-	4,224,966	7,241	5,152
Total disbursements	355,394	2,296	-	11,405	-	4,224,966	7,241	5,152
Excess (deficiency) of receipts over disbursements	79	3,490	-	-	-	-	277	2,118
Cash and investments - ending	\$ 104	\$ 425,491	\$ 50	\$ -	\$ -	\$ 1,000	\$ 2,648	\$ 7,637

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Swimming Pool Donation	Animal Control-Donations	Community Foundation Grants	Operation Pullover	Tiff Southwest	Washington/Daviess Co Mobile Emergency	Police Dept Donations	Washington Housing Revolving Loan Fund
Cash and investments - beginning	\$ 113,031	\$ 30,174	\$ 229	\$ 107	\$ 105,712	\$ 47	\$ 437	\$ -
Receipts:								
Taxes	-	-	-	-	108,046	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,102	-	-	-	-	-	-
Total receipts	-	3,102	-	-	108,046	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	24,473	916	-	-	1,247	-	405	-
Total disbursements	24,473	916	-	-	1,247	-	405	-
Excess (deficiency) of receipts over disbursements	(24,473)	2,186	-	-	106,799	-	(405)	-
Cash and investments - ending	\$ 88,558	\$ 32,360	\$ 229	\$ 107	\$ 212,511	\$ 47	\$ 32	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Entry Team Equipment	Police LCC Grant	G & T Equipment Replacement Fund	Payroll	Perf Withholding	Federal Withholding Tax	State Withholding Tax	Fica Withholding Tax
Cash and investments - beginning	\$ 2,504	\$ 166	\$ 63,531	\$ -	\$ -	\$ -	\$ 17,990	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	9,404	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,290	-	9,143	5,900,866	339,976	494,678	258,120	1,007,946
Total receipts	6,290	9,404	9,143	5,900,866	339,976	494,678	258,120	1,007,946
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	3,160	-	-	-	-	-
Other services and charges	-	-	1,096	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	46,273	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	990	9,451	-	5,900,866	339,976	494,678	248,356	1,007,946
Total disbursements	990	9,451	50,529	5,900,866	339,976	494,678	248,356	1,007,946
Excess (deficiency) of receipts over disbursements	5,300	(47)	(41,386)	-	-	-	9,764	-
Cash and investments - ending	\$ 7,804	\$ 119	\$ 22,145	\$ -	\$ -	\$ -	\$ 27,754	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Withholding Tax	Life Insurance Withholding	Health Fund Trust-City Of Wash	Garnishment Deductions	Cancer Insurance Withholding	Vision Insurance--Vsp Withholding	City Health Insurance Fund	Local 495 Union Dues
Cash and investments - beginning	\$ 9,391	\$ -	\$ 329,671	\$ -	\$ 425	\$ 106	\$ 93,456	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	79,191	156	4,588,849	10,841	100,744	14,750	1,110	3,980
Total receipts	79,191	156	4,588,849	10,841	100,744	14,750	1,110	3,980
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	88,582	156	4,242,377	10,841	100,727	14,737	6,367	3,980
Total disbursements	88,582	156	4,242,377	10,841	100,727	14,737	6,367	3,980
Excess (deficiency) of receipts over disbursements	(9,391)	-	346,472	-	17	13	(5,257)	-
Cash and investments - ending	\$ -	\$ -	\$ 676,143	\$ -	\$ 442	\$ 119	\$ 88,199	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	United Way Deduction	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 Withholding
Cash and investments - beginning	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,678
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,192	56,768	1,298,153	4,500	87,824	75,354	33,108	40,643
Total receipts	6,192	56,768	1,298,153	4,500	87,824	75,354	33,108	40,643
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,298,153	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,192	56,832	-	4,500	87,824	75,354	33,108	35,195
Total disbursements	6,192	56,832	1,298,153	4,500	87,824	75,354	33,108	35,195
Excess (deficiency) of receipts over disbursements	-	(64)	-	-	-	-	-	5,448
Cash and investments - ending	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,126

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Voluntary Life (Lincoln) Deduct	Aul 457 Plan Deferred Comp Withholding	Municipal Donation Fund	Daviess County Circuit Court	Daviess County Superior Court	Daviess County Treasurer	Procol Inc	TG Collections
Cash and investments - beginning	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	19,975	107,716	10,000	300	120	375	150	1,082
Total receipts	19,975	107,716	10,000	300	120	375	150	1,082
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	19,897	107,716	-	300	120	375	150	1,082
Total disbursements	19,897	107,716	-	300	120	375	150	1,082
Excess (deficiency) of receipts over disbursements	78	-	10,000	-	-	-	-	-
Cash and investments - ending	\$ 261	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Direct Deposit Fund	Supporting Heroes	Municipal Electric Department	Electric Meter Deposit Fund	Electric Dept Improvement Fund
Cash and investments - beginning	\$ -	\$ -	\$ 1,142,379	\$ 538,086	\$ 752,363
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	19,454,793	-	7,438
Other receipts	1,112,898	601	98,879	130,334	600,000
Total receipts	1,112,898	601	19,553,672	130,334	607,438
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,112,898	601	19,705,823	115,332	151,435
Total disbursements	1,112,898	601	19,705,823	115,332	151,435
Excess (deficiency) of receipts over disbursements	-	-	(152,151)	15,002	456,003
Cash and investments - ending	\$ -	\$ -	\$ 990,228	\$ 553,088	\$ 1,208,366

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Impa Grant	Petty Cash Electric	Electric Construction	Storm Water	Petty Cash Wastewater	Sewage Construction Fund	Municipal Wastewater
Cash and investments - beginning	\$ -	\$ 2,200	\$ -	\$ 88,062	\$ 600	\$ 776,737	\$ 511,942
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	163,008	-	-	5,269,097
Other receipts	-	-	2,125,477	45,033	-	5,208	218,500
Total receipts	-	-	2,125,477	208,041	-	5,208	5,487,597
Disbursements:							
Personal services	-	-	-	108,302	-	-	1,037,687
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	5,099	-	-	45,692
Other disbursements	-	-	91,500	162,923	-	480,225	4,293,215
Total disbursements	-	-	91,500	276,324	-	480,225	5,376,594
Excess (deficiency) of receipts over disbursements	-	-	2,033,977	(68,283)	-	(475,017)	111,003
Cash and investments - ending	\$ -	\$ 2,200	\$ 2,033,977	\$ 19,779	\$ 600	\$ 301,720	\$ 622,945

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Wastewater Bond & Interest Fund	Wastewater Improvement Fund	Sewer Debt Reserve Account	Sewer SRF 2010	Sewer Construction	Waterworks Construction Fund	Municipal Water Department
Cash and investments - beginning	\$ 262,623	\$ 387,991	\$ 1,835,390	\$ 1,902	\$ -	\$ 174,916	\$ 324,748
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	4,888,607
Other receipts	823,189	120,001	29,400	1,030,675	1,000,870	6,903,864	306,307
Total receipts	823,189	120,001	29,400	1,030,675	1,000,870	6,903,864	5,194,914
Disbursements:							
Personal services	-	-	-	-	-	-	942,626
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	126,004	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	43,564
Other disbursements	823,188	182,500	-	1,026,830	91,800	7,078,780	3,959,722
Total disbursements	823,188	308,504	-	1,026,830	91,800	7,078,780	4,945,912
Excess (deficiency) of receipts over disbursements	1	(188,503)	29,400	3,845	909,070	(174,916)	249,002
Cash and investments - ending	\$ 262,624	\$ 199,488	\$ 1,864,790	\$ 5,747	\$ 909,070	\$ -	\$ 573,750

CITY OF WASHINGTON  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Waterworks Bond Fund	Water Meter Deposit Fund	Water Improvement Fund	Water Debt Reserve Account	Petty Cash Water	Water Construction	Totals
Cash and investments - beginning	\$ 604,793	\$ 336,079	\$ 1,403,739	\$ 530,500	\$ 600	\$ -	\$ 22,028,642
Receipts:							
Taxes	-	-	-	-	-	-	5,527,672
Licenses and permits	-	-	-	-	-	-	78,182
Intergovernmental receipts	-	-	-	-	-	-	3,106,937
Charges for services	-	-	-	-	-	-	1,449,041
Fines and forfeits	-	-	-	-	-	-	7,943
Utility fees	-	89,050	-	-	-	-	29,871,993
Other receipts	2,207,816	17	139,003	104,152	-	1,708,923	39,383,803
Total receipts	2,207,816	89,067	139,003	104,152	-	1,708,923	79,425,571
Disbursements:							
Personal services	-	-	-	-	-	-	8,273,602
Supplies	-	-	-	-	-	-	457,619
Other services and charges	-	-	-	-	-	-	3,399,038
Debt service - principal and interest	-	-	-	-	-	-	125,063
Capital outlay	-	-	-	-	-	-	1,948,910
Utility operating expenses	-	-	-	-	-	-	94,355
Other disbursements	1,730,403	73,525	502,453	-	-	92,800	60,581,901
Total disbursements	1,730,403	73,525	502,453	-	-	92,800	74,880,488
Excess (deficiency) of receipts over disbursements	477,413	15,542	(363,450)	104,152	-	1,616,123	4,545,083
Cash and investments - ending	\$ 1,082,206	\$ 351,621	\$ 1,040,289	\$ 634,652	\$ 600	\$ 1,616,123	\$ 26,573,725

CITY OF WASHINGTON  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 1,302,143	\$ 1,425,908
Storm Water	2,754	13,495
Wastewater	52,291	370,473
Water	109,082	539,128
Governmental activities	681,263	146,215
Totals	\$ 2,147,533	\$ 2,495,219

CITY OF WASHINGTON  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GAB Leasing Inc	Neptune Benson Defender Pool Filter	\$ 24,438	10/1/2018	2/2/2023
German American Bank	Playground Equipment (Caleb's Fort)	18,749	6/30/2015	6/30/2019
Home Building Savings Bank	8 Police Cars	52,886	4/13/2015	4/1/2019
John Deere Leasing	MVH Skid Loader	<u>11,532</u>	10/9/2018	10/2/2020
Total governmental activities		<u>107,605</u>		
Wastewater:				
Davies County Economic Development	Repayment Wastewater Improvement I-69 Corridor	25,000	12/11/2018	1/31/2028
German American Bank	Johnston Street Sweeper	<u>55,611</u>	12/4/2015	11/1/2020
Total Wastewater		<u>80,611</u>		
Total of annual lease payments		<u>\$ 188,216</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	infrastructure 2014A	\$ 3,715,000	\$ 754,513
Revenue bonds	economic facilities 2014B	<u>6,540,000</u>	<u>352,206</u>
Total governmental activities		<u>10,255,000</u>	<u>1,106,719</u>
Electric:			
Revenue bonds	Electric Utility Bonds Series 2018 for US 50 Relinquishment	<u>2,130,000</u>	<u>33,903</u>
Wastewater:			
Revenue bonds	Washington Municipal Sewer Utility 2010 SRF	9,866,000	1,026,990
Revenue bonds	Sewage Works BANS 2018 related to Hwy 50 relinquishment	1,010,000	33,828
Revenue bonds	Sewage Works Refunding Revenue Bonds 2016A	4,725,000	577,100
Revenue bonds	Sewage Works Revenue Bonds 2016B	980,000	33,525
Revenue bonds	Sewage Works Revenue Bonds of 2009	<u>1,865,000</u>	<u>207,856</u>
Total Wastewater		<u>18,446,000</u>	<u>1,879,299</u>
Water:			
Revenue bonds	Tax Exempt Waterworks BAN Series 2018 related to Hwy 50 relinquishment	1,725,000	45,443
Revenue bonds	Tax Exempt Waterworks Revenue Bonds 2018A Payoff 2013 BAN	6,315,000	188,982
Revenue bonds	Taxable Waterworks Rev Bonds 2018B Pay Capitalized Int & Cost of Issuance	565,000	14,125
Revenue bonds	Waterworks Refunding Revenue Bonds of 2013 Series A	<u>3,760,000</u>	<u>1,547,800</u>
Total Water		<u>12,365,000</u>	<u>1,796,350</u>
Totals		<u>\$ 43,196,000</u>	<u>\$ 4,816,271</u>

CITY OF WASHINGTON  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2018

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	3,568,044
Improvements other than buildings	2,240,660
Machinery, equipment, and vehicles	<u>5,606,286</u>
Total governmental activities	<u>14,177,058</u>
Electric:	
Land	56,700
Buildings	858,849
Improvements other than buildings	10,817,340
Machinery, equipment, and vehicles	4,921,126
Construction in progress	<u>118,780</u>
Total Electric	<u>16,772,795</u>
Storm Water:	
Buildings	28,722
Improvements other than buildings	489,241
Machinery, equipment, and vehicles	151,805
Construction in progress	<u>50,747</u>
Total Storm Water	<u>720,515</u>
Wastewater:	
Land	505,304
Buildings	6,972,147
Improvements other than buildings	34,934,304
Machinery, equipment, and vehicles	9,331,831
Construction in progress	<u>14,500</u>
Total Wastewater	<u>51,758,086</u>
Water:	
Land	172,977
Buildings	15,848,129
Improvements other than buildings	17,234,449
Machinery, equipment, and vehicles	4,653,308
Construction in progress	<u>64,675</u>
Total Water	<u>37,973,538</u>
Total capital assets	<u>\$ 121,401,992</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/>.