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

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2018 to December 31, 2018

FILED
12/05/2019

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Randall Bills	01-01-15 to 12-31-18
	Kyra Stephenson	01-01-19 to 12-31-22
County Treasurer	Shirley Batt	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sarah Milligan	01-01-17 to 06-14-19
	Lindsay Jackson (interim)	06-15-19 to 06-30-19
	Stephanie K. Rockey	07-01-19 to 12-31-20
County Sheriff	Roger L. Newlon	01-01-15 to 12-31-18
	Brent Miller	01-01-19 to 12-31-22
County Recorder	Kyra Stephenson	01-01-15 to 12-31-18
	Terri Graves	01-01-19 to 12-31-22
President of the Board of County Commissioners	Phillip D. Marshall	01-01-18 to 12-31-19
President of the County Council	Todd M. Ewen	01-01-18 to 12-31-18
	Ben Bowling	01-01-19 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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 year ended 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 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 year ended 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 County for the year ended 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 County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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
Paul D. Joyce, CPA
State Examiner

October 22, 2019

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.

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	$ 604,011	$ 753,905	$ 603,511	$ 754,405
Sheriff Inmate Trust	97,994	336,041	257,341	176,694
Jail Commissary	57,162	183,792	178,113	62,841
Sheriff Investigative Fund	1,099	-	514	585
Clerk's Trust	617,458	2,190,408	2,193,432	614,434
General	2,126,920	9,255,700	8,200,076	3,182,544
Accident Report	1,813	2,879	2,368	2,324
CAGIT County Certified Shares	1,868,037	450	241,433	1,627,054
CEDIT County Share	438,654	867,371	702,928	603,097
City And Town Court Costs	856	5,579	5,145	1,290
Clerks Records Perpetuation	57,552	20,666	8,176	70,042
Community Corrections	500	998,792	999,292	-
Community Transition Program	-	11,575	11,575	-
Sales Disclosure-County Share	20,435	3,900	-	24,335
Cumulative Bridge	765,827	583,696	250,341	1,099,182
County Cumulative Funds	549,514	493,637	366,970	676,181
Cumulative Jail	150,000	-	-	150,000
Drug Free Community	23,947	22,223	25,000	21,170
Washington County EMS	391,203	1,489,197	1,549,811	330,589
Emergency Planning/Right To Know	23,461	3,717	3,907	23,271
Firearms Training	117,811	14,825	5,952	126,684
Health	347,741	299,949	278,394	369,296
Indentification Security Protection	20,244	4,372	-	24,616
Local Health Maintenance	74,663	33,966	27,161	81,468
Local Road And Street	236,600	479,056	393,988	321,668
LOIT Public Safety-County Share	408,177	818,258	811,077	415,358
Motor Vehicle Highway	923,094	3,682,782	3,540,973	1,064,903
Omitted Property Audits	7,512	160,641	2,205	165,948
Park Nonreverting Operating	269,236	289,368	261,564	297,040
Plat Book Maintenance	23,769	5,315	4,962	24,122
Rainy Day	246,512	-	1,108	245,404
Reassessment - 2015	310,636	427,978	316,822	421,792
Recorders Records Perpetuation	83,761	75,483	52,240	107,004
Riverboat	1,534,061	372,307	989,960	916,408
Sex and Violent Offender Count	661	1,485	-	2,146
Supp. Public Defender Services	23,090	62,754	36,639	49,205
Surplus Tax	39,284	34,513	25,012	48,785
Surveyors Corner Perpetuation	30,770	21,690	2,558	49,902
Tax Sale Redemption	-	34,525	34,525	-
Tax Sale Surplus	159,709	511,146	209,247	461,608
Tobacco Settlement LHD Acct	28,294	19,066	14,896	32,464
Auditors Ineligible Deductions	11,336	-	-	11,336
Elected Officials Training Fund	7,386	4,372	2,265	9,493
County Offender Transportation	1,038	375	-	1,413
Statewide 9-1-1	41,920	373,146	333,739	81,327
Adult Probation Administrative	118,364	20,373	-	138,737
Supplemental Adult Probation Services	290,571	96,533	116,145	270,959
Supplemental Juvenile Probation	8,822	4,464	2,126	11,160
Law Enforcement Continuing Education	30,403	2,754	2,029	31,128
Drug Prosecution Fund	1,190	1,680	2,870	-
Sheriff Sale Administration	35,383	8,200	5,700	37,883
K-9 Donations	4,383	-	316	4,067
Health Clinic	30,802	31,299	38,946	23,155
Courthouse Renovation	5,400	6,929	-	12,329
Jail Bond	582,799	835,803	958,800	459,802
Payroll Clearing	5,344	1,917,416	1,911,773	10,987
Settlement	-	23,924,489	23,924,489	-
CVET Agency	-	105,397	105,397	-
Weed Lien Collections	-	1,149	1,149	-
Sewage Collections	-	1,841	1,841	-
Financial Institution Tax	-	90,947	90,947	-
State Fines And Forfeitures	50	1,185	1,125	110
Infraction Judgements	906	16,521	16,344	1,083
Special Death Benefit	125	2,300	1,990	435
State Disclosure State Share	290	3,890	3,910	270
Coroners Training and Continuing Education	154	2,097	1,887	364
Interstate Compact State Share	-	375	375	-
Mortgage Recording Fee State Share	210	2,430	2,440	200

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Sex and Violent Offender Admin	11	165	143	33
Child Restraint Violation Fine	-	200	200	-
Sales Tax Collections	7,309	8,690	8,584	7,415
Education Plate Fee Agency	-	319	319	-
Riverboat Revenue Share	31,989	167,422	167,934	31,477
Innkeepers Tax Collections	9,830	49,907	55,036	4,701
93.563 Prosecutor PCA	3,361	589	322	3,628
93.563 ARRA Prosecutor IV-D Incentive	31	-	31	-
93.563 County IV-D Incentive	122,167	11,544	-	133,711
93.563 Prosecutor IV-D Incentive	26,617	22,534	11,249	37,902
93.563 Clerk IV-D Incentive	68,421	11,544	11,858	68,107
Courts/Clerk Expansion	79,450	477,118	473,000	83,568
Sheriff Donation	(96)	1,500	195	1,209
LOIT Special Distribution	30,310	-	-	30,310
SRI/Commissioner Auction	1,758	1,800	400	3,158
Sheriff's Repeater Tower Fund	5,954	11,125	10,197	6,882
Coroner Fund	340	-	-	340
Community Corrections Home Detention	46,139	69,996	29,424	86,711
Washington County Prosecutor Investigation	18,220	-	506	17,714
County Correctional Fund	48,454	30,603	30,000	49,057
Nancy J Morris Fund	8,956	-	-	8,956
Community Service Restitution	12,254	6,461	3,208	15,507
Urine Screen Test	53,051	22,993	16,434	59,610
State Welfare Excise Allocation	-	851,918	851,918	-
Cumulative Park and Recreation	232	-	-	232
Horse Drawn Vehicles	12,659	7,625	-	20,284
Rodman Cemetery Donation	-	839	839	-
Hebron Cemetery Donation	1,772	-	-	1,772
Standish Cemetery	2,471	-	-	2,471
Alcohol and Drug	7,059	59,336	60,643	5,752
Washington EDA-Industrial Park	402,836	119,030	851	521,015
Jury Pay Fund	2,420	1,503	3,810	113
Marijuana	10,252	3,414	2,000	11,666
Pre-Trial Prosecutor	8,229	32,840	34,820	6,249
County Law Enforcement Continuing Education	4,863	-	-	4,863
A & D Veterans Court-Pact	-	11,000	11,000	-
Build Washington County	4,133	-	-	4,133
Airport/Speedway	58,443	16,674	3,736	71,381
Cedit Holding	28,557	885	-	29,442
Sheriff Drug Investigation	9,185	-	2,660	6,525
EEDMA Program	5,384	-	1,202	4,182
Prosecutor Controlled Purchase	5,525	-	-	5,525
Emergency Management Donation	-	800	-	800
BPPE Local Service Fee	2,725	20,370	17,728	5,367
BPPE Late Assessment Penalty	2,675	225	375	2,525
LIT-Property Tax Relief	189,941	1,185,009	1,316,791	58,159
LIT Certified Shares	-	6,188,033	6,188,033	-
LIT Public Safety	-	1,183,478	1,183,478	-
LIT Economic Development	-	1,211,593	1,211,593	-
2016 State Drug Free Fund Program	-	11,000	-	11,000
Bioterrorism/Health Fund	22	-	-	22
Hava Voting Machine Title III	1,463	-	-	1,463
Ebola/Infectious Disease Control	6,712	65	1,870	4,907
CFDA 97.067 Mobile Data	-	-	47,298	(47,298)
2017 Operation Pull Over Enforcement	-	6,448	6,448	-
93.074 PHEP Base	-	4,371	4,371	-
Blue River LogJam Cleanup	(1,520)	1,520	-	-
JCC Discretionary Grant	-	12,000	12,000	-
DOC615 TANF	-	18,525	18,525	-
Community Corrections-Juvenile	-	48,817	48,817	-
Washington County Plan Commission	2,965	-	2,644	321
Adult Protective Service	(34,114)	219,231	211,376	(26,259)
Washington County Tourism	36,962	46,175	39,339	43,798
Totals	$ 15,205,321	$ 64,186,206	$ 62,239,024	$ 17,152,503

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

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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) 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 County 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 County 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.

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

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, 2018.

Note 8. Holding Corporation

The County has entered into capital leases with the Washington County Building Corporation (Huntington Bank) (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled $1,334,000.

Note 9. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Balance as of January 1, 2018
Washington County Tourism	$ -	$ 36,962	$ 36,962
Sheriff Investigative Fund	-	1,099	1,099

Note 10. Subsequent Events

In May 2019, a contract was awarded in the amount of $1,697,312 for road and bridge improvements. Funding for the improvements will be provided from local sources and a $1,000,000 Community Crossings grant.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Sheriff Investigative Fund	Clerk's Trust	General
Cash and investments - beginning	$ 604,011	$ 97,994	$ 57,162	$ 1,099	$ 617,458	$ 2,126,920
Receipts:						
Taxes	-	-	-	-	-	6,909,376
Licenses and permits	-	-	-	-	-	22,096
Intergovernmental receipts	-	-	-	-	-	1,202,077
Charges for services	-	336,041	183,792	-	-	732,754
Fines and forfeits	-	-	-	-	2,190,408	57,630
Other receipts	753,905	-	-	-	-	331,767
Total receipts	753,905	336,041	183,792	-	2,190,408	9,255,700
Disbursements:						
Personal services	-	-	-	-	-	5,673,676
Supplies	-	-	-	-	-	151,558
Other services and charges	-	-	-	-	-	2,191,577
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	53,667
Other disbursements	603,511	257,341	178,113	514	2,193,432	129,598
Total disbursements	603,511	257,341	178,113	514	2,193,432	8,200,076
Excess (deficiency) of receipts over disbursements	150,394	78,700	5,679	(514)	(3,024)	1,055,624
Cash and investments - ending	$ 754,405	$ 176,694	$ 62,841	$ 585	$ 614,434	$ 3,182,544

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

	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City And Town Court Costs	Clerks Records Perpetuation	Community Corrections
Cash and investments - beginning	$ 1,813	$ 1,868,037	$ 438,654	$ 856	$ 57,552	$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,879	450	867,371	5,579	20,666	998,792
Total receipts	2,879	450	867,371	5,579	20,666	998,792
Disbursements:						
Personal services	-	607	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	95,826	87,631	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	145,000	615,297	-	-	-
Other disbursements	2,368	-	-	5,145	8,176	999,292
Total disbursements	2,368	241,433	702,928	5,145	8,176	999,292
Excess (deficiency) of receipts over disbursements	511	(240,983)	164,443	434	12,490	(500)
Cash and investments - ending	$ 2,324	$ 1,627,054	$ 603,097	$ 1,290	$ 70,042	$ -

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

	Community Transition Program	Sales Disclosure-County Share	Cumulative Bridge	County Cumulative Funds	Cumulative Jail	Drug Free Community
Cash and investments - beginning	$ -	$ 20,435	$ 765,827	$ 549,514	$ 150,000	$ 23,947
Receipts:						
Taxes	-	-	342,463	310,097	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	34,637	31,371	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,575	3,900	206,596	152,169	-	22,223
Total receipts	11,575	3,900	583,696	493,637	-	22,223
Disbursements:						
Personal services	-	-	-	-	-	4,000
Supplies	-	-	-	-	-	500
Other services and charges	-	-	69,572	133,815	-	20,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	180,769	83,155	-	-
Other disbursements	11,575	-	-	150,000	-	-
Total disbursements	11,575	-	250,341	366,970	-	25,000
Excess (deficiency) of receipts over disbursements	-	3,900	333,355	126,667	-	(2,777)
Cash and investments - ending	$ -	$ 24,335	$ 1,099,182	$ 676,181	$ 150,000	$ 21,170

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

	Washington County EMS	Emergency Planning/Right To Know	Firearms Training	Health	Indentification Security Protection	Local Health Maintenance
Cash and investments - beginning	$ 391,203	$ 23,461	$ 117,811	$ 347,741	$ 20,244	$ 74,663
Receipts:						
Taxes	-	-	-	242,634	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,543	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,489,197	3,717	14,825	32,772	4,372	33,966
Total receipts	1,489,197	3,717	14,825	299,949	4,372	33,966
Disbursements:						
Personal services	1,023,264	-	-	257,292	-	14,619
Supplies	112,320	-	-	5,791	-	7,589
Other services and charges	201,584	590	-	14,213	-	1,340
Debt service - principal and interest	8,713	-	-	-	-	-
Capital outlay	203,930	3,317	-	1,098	-	3,613
Other disbursements	-	-	5,952	-	-	-
Total disbursements	1,549,811	3,907	5,952	278,394	-	27,161
Excess (deficiency) of receipts over disbursements	(60,614)	(190)	8,873	21,555	4,372	6,805
Cash and investments - ending	$ 330,589	$ 23,271	$ 126,684	$ 369,296	$ 24,616	$ 81,468

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

	Local Road And Street	LOIT Public Safety-County Share	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance
Cash and investments - beginning	$ 236,600	$ 408,177	$ 923,094	$ 7,512	$ 269,236	$ 23,769
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,654,410	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	479,056	818,258	28,372	160,641	289,368	5,315
Total receipts	479,056	818,258	3,682,782	160,641	289,368	5,315
Disbursements:						
Personal services	-	222,099	1,232,031	-	137,774	-
Supplies	-	296,378	274,471	-	37,799	-
Other services and charges	393,988	286,570	282,507	-	61,854	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,030	1,750,122	-	24,137	-
Other disbursements	-	-	1,842	2,205	-	4,962
Total disbursements	393,988	811,077	3,540,973	2,205	261,564	4,962
Excess (deficiency) of receipts over disbursements	85,068	7,181	141,809	158,436	27,804	353
Cash and investments - ending	$ 321,668	$ 415,358	$ 1,064,903	$ 165,948	$ 297,040	$ 24,122

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

	Rainy Day	Reassessment - 2015	Recorders Records Perpetuation	Riverboat	Sex and Violent Offender Count	Supp. Public Defender Services
Cash and investments - beginning	$ 246,512	$ 310,636	$ 83,761	$ 1,534,061	$ 661	$ 23,090
Receipts:						
Taxes	-	388,380	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	39,288	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	310	75,483	372,307	1,485	62,754
Total receipts	-	427,978	75,483	372,307	1,485	62,754
Disbursements:						
Personal services	-	139,348	-	-	-	-
Supplies	832	13,092	-	-	-	-
Other services and charges	276	164,382	52,240	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	989,960	-	-
Other disbursements	-	-	-	-	-	36,639
Total disbursements	1,108	316,822	52,240	989,960	-	36,639
Excess (deficiency) of receipts over disbursements	(1,108)	111,156	23,243	(617,653)	1,485	26,115
Cash and investments - ending	$ 245,404	$ 421,792	$ 107,004	$ 916,408	$ 2,146	$ 49,205

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

	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Acct	Auditors Ineligible Deductions
Cash and investments - beginning	$ 39,284	$ 30,770	$ -	$ 159,709	$ 28,294	$ 11,336
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,513	21,690	34,525	511,146	19,066	-
Total receipts	34,513	21,690	34,525	511,146	19,066	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	14,896	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,012	2,558	34,525	209,247	-	-
Total disbursements	25,012	2,558	34,525	209,247	14,896	-
Excess (deficiency) of receipts over disbursements	9,501	19,132	-	301,899	4,170	-
Cash and investments - ending	$ 48,785	$ 49,902	$ -	$ 461,608	$ 32,464	$ 11,336

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

	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	$ 7,386	$ 1,038	$ 41,920	$ 118,364	$ 290,571	$ 8,822
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,372	375	373,146	20,373	96,533	4,464
Total receipts	4,372	375	373,146	20,373	96,533	4,464
Disbursements:						
Personal services	-	-	266,344	-	115,315	-
Supplies	-	-	-	-	-	751
Other services and charges	-	-	67,395	-	830	1,375
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,265	-	-	-	-	-
Total disbursements	2,265	-	333,739	-	116,145	2,126
Excess (deficiency) of receipts over disbursements	2,107	375	39,407	20,373	(19,612)	2,338
Cash and investments - ending	$ 9,493	$ 1,413	$ 81,327	$ 138,737	$ 270,959	$ 11,160

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

	Law Enforcement Continuing Education	Drug Prosecution Fund	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation
Cash and investments - beginning	$ 30,403	$ 1,190	$ 35,383	$ 4,383	$ 30,802	$ 5,400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,754	1,680	8,200	-	31,299	6,929
Total receipts	2,754	1,680	8,200	-	31,299	6,929
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,029	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,870	5,700	316	38,946	-
Total disbursements	2,029	2,870	5,700	316	38,946	-
Excess (deficiency) of receipts over disbursements	725	(1,190)	2,500	(316)	(7,647)	6,929
Cash and investments - ending	$ 31,128	$ -	$ 37,883	$ 4,067	$ 23,155	$ 12,329

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

	Jail Bond	Payroll Clearing	Settlement	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	$ 582,799	$ 5,344	$ -	$ -	$ -	$ -
Receipts:						
Taxes	761,192	-	23,924,489	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,024	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	587	1,917,416	-	105,397	1,149	1,841
Total receipts	835,803	1,917,416	23,924,489	105,397	1,149	1,841
Disbursements:						
Personal services	-	4,765	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	958,800	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,907,008	23,924,489	105,397	1,149	1,841
Total disbursements	958,800	1,911,773	23,924,489	105,397	1,149	1,841
Excess (deficiency) of receipts over disbursements	(122,997)	5,643	-	-	-	-
Cash and investments - ending	$ 459,802	$ 10,987	$ -	$ -	$ -	$ -

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

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure State Share	Coroners Training and Continuing Education
Cash and investments - beginning	$ -	$ 50	$ 906	$ 125	$ 290	$ 154
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,947	1,185	16,521	2,300	3,890	2,097
Total receipts	90,947	1,185	16,521	2,300	3,890	2,097
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	90,947	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,125	16,344	1,990	3,910	1,887
Total disbursements	90,947	1,125	16,344	1,990	3,910	1,887
Excess (deficiency) of receipts over disbursements	-	60	177	310	(20)	210
Cash and investments - ending	$ -	$ 110	$ 1,083	$ 435	$ 270	$ 364

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

	Interstate Compact State Share	Mortgage Recording Fee State Share	Sex and Violent Offender Admin	Child Restraint Violation Fine	Sales Tax Collections	Education Plate Fee Agency
Cash and investments - beginning	$ -	$ 210	$ 11	$ -	$ 7,309	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	375	2,430	165	200	8,690	319
Total receipts	375	2,430	165	200	8,690	319
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	375	2,440	143	200	8,584	319
Total disbursements	375	2,440	143	200	8,584	319
Excess (deficiency) of receipts over disbursements	-	(10)	22	-	106	-
Cash and investments - ending	$ -	$ 200	$ 33	$ -	$ 7,415	$ -

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

	Riverboat Revenue Share	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	$ 31,989	$ 9,830	$ 3,361	$ 31	$ 122,167	$ 26,617
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	167,422	49,907	589	-	11,544	22,534
Total receipts	167,422	49,907	589	-	11,544	22,534
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	114,826	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	53,108	55,036	322	31	-	11,249
Total disbursements	167,934	55,036	322	31	-	11,249
Excess (deficiency) of receipts over disbursements	(512)	(5,129)	267	(31)	11,544	11,285
Cash and investments - ending	$ 31,477	$ 4,701	$ 3,628	$ -	$ 133,711	$ 37,902

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

	93.563 Clerk IV-D Incentive	Courts/Clerk Expansion	Sheriff Donation	LOIT Special Distribution	SRI/Commissioner Auction	Sheriff's Repeater Tower Fund
Cash and investments - beginning	$ 68,421	$ 79,450	$ (96)	$ 30,310	$ 1,758	$ 5,954
Receipts:						
Taxes	-	434,545	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	42,257	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,544	316	1,500	-	1,800	11,125
Total receipts	11,544	477,118	1,500	-	1,800	11,125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	473,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,858	-	195	-	400	10,197
Total disbursements	11,858	473,000	195	-	400	10,197
Excess (deficiency) of receipts over disbursements	(314)	4,118	1,305	-	1,400	928
Cash and investments - ending	$ 68,107	$ 83,568	$ 1,209	$ 30,310	$ 3,158	$ 6,882

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

	Coroner Fund	Community Corrections Home Detention	Washington County Prosecutor Investigation	County Correctional Fund	Nancy J Morris Fund	Community Service Restitution
Cash and investments - beginning	$ 340	$ 46,139	$ 18,220	$ 48,454	$ 8,956	$ 12,254
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	69,996	-	30,603	-	6,461
Total receipts	-	69,996	-	30,603	-	6,461
Disbursements:						
Personal services	-	3,524	-	-	-	-
Supplies	-	1,107	-	-	-	-
Other services and charges	-	24,793	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	30,000	-	-
Other disbursements	-	-	506	-	-	3,208
Total disbursements	-	29,424	506	30,000	-	3,208
Excess (deficiency) of receipts over disbursements	-	40,572	(506)	603	-	3,253
Cash and investments - ending	$ 340	$ 86,711	$ 17,714	$ 49,057	$ 8,956	$ 15,507

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

	Urine Screen Test	State Welfare Excise Allocation	Cumulative Park and Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation
Cash and investments - beginning	$ 53,051	$ -	$ 232	$ 12,659	$ -	$ 1,772
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,993	851,918	-	7,625	839	-
Total receipts	22,993	851,918	-	7,625	839	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,434	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	851,918	-	-	839	-
Total disbursements	16,434	851,918	-	-	839	-
Excess (deficiency) of receipts over disbursements	6,559	-	-	7,625	-	-
Cash and investments - ending	$ 59,610	$ -	$ 232	$ 20,284	$ -	$ 1,772

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

	Standish Cemetery	Alcohol and Drug	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor
Cash and investments - beginning	$ 2,471	$ 7,059	$ 402,836	$ 2,420	$ 10,252	$ 8,229
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	59,336	119,030	1,503	3,414	32,840
Total receipts	-	59,336	119,030	1,503	3,414	32,840
Disbursements:						
Personal services	-	-	-	-	-	5,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	15,480
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,000	14,340
Other disbursements	-	60,643	851	3,810	-	-
Total disbursements	-	60,643	851	3,810	2,000	34,820
Excess (deficiency) of receipts over disbursements	-	(1,307)	118,179	(2,307)	1,414	(1,980)
Cash and investments - ending	$ 2,471	$ 5,752	$ 521,015	$ 113	$ 11,666	$ 6,249

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

	County Law Enforcement Continuing Education	A & D Veterans Court-Pact	Build Washington County	Airport/Speedway	Cedit Holding	Sheriff Drug Investigation
Cash and investments - beginning	$ 4,863	$ -	$ 4,133	$ 58,443	$ 28,557	$ 9,185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,000	-	16,674	885	-
Total receipts	-	11,000	-	16,674	885	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,000	-	3,736	-	2,660
Total disbursements	-	11,000	-	3,736	-	2,660
Excess (deficiency) of receipts over disbursements	-	-	-	12,938	885	(2,660)
Cash and investments - ending	$ 4,863	$ -	$ 4,133	$ 71,381	$ 29,442	$ 6,525

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

	EEDMA Program	Prosecutor Controlled Purchase	Emergency Management Donation	BPPE Local Service Fee	BPPE Late Assessment Penalty	LIT-Property Tax Relief
Cash and investments - beginning	$ 5,384	$ 5,525	$ -	$ 2,725	$ 2,675	$ 189,941
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	800	20,370	225	1,185,009
Total receipts	-	-	800	20,370	225	1,185,009
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,202	-	-	17,728	375	1,316,791
Total disbursements	1,202	-	-	17,728	375	1,316,791
Excess (deficiency) of receipts over disbursements	(1,202)	-	800	2,642	(150)	(131,782)
Cash and investments - ending	$ 4,182	$ 5,525	$ 800	$ 5,367	$ 2,525	$ 58,159

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

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	2016 State Drug Free Fund Program	Bioterrorism/ Health Fund	Hava Voting Machine Title III
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 22	$ 1,463
Receipts:						
Taxes	626,670	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	131,482	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,429,881	1,183,478	1,211,593	11,000	-	-
Total receipts	6,188,033	1,183,478	1,211,593	11,000	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,188,033	1,183,478	1,211,593	-	-	-
Total disbursements	6,188,033	1,183,478	1,211,593	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	11,000	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 11,000	$ 22	$ 1,463

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

	Ebola/Infectious Disease Control	CFDA 97.067 Mobile Data	2017 Operation Pull Over Enforcement	93.074 PHEP Base	Blue River LogJam Cleanup	JCC Discretionary Grant
Cash and investments - beginning	$ 6,712	$ -	$ -	$ -	$ (1,520)	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65	-	6,448	4,371	1,520	12,000
Total receipts	65	-	6,448	4,371	1,520	12,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,870	47,298	6,448	4,371	-	12,000
Total disbursements	1,870	47,298	6,448	4,371	-	12,000
Excess (deficiency) of receipts over disbursements	(1,805)	(47,298)	-	-	1,520	-
Cash and investments - ending	$ 4,907	$ (47,298)	$ -	$ -	$ -	$ -

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

	DOC615 TANF	Community Corrections-Juvenile	Washington County Plan Commission	Adult Protective Service	Washington County Tourism	Totals
Cash and investments - beginning	$ -	$ -	$ 2,965	$ (34,114)	$ 36,962	$ 15,205,321
Receipts:						
Taxes	-	-	-	-	-	33,939,846
Licenses and permits	-	-	-	-	-	22,096
Intergovernmental receipts	-	-	-	-	-	5,234,089
Charges for services	-	-	-	-	-	1,252,587
Fines and forfeits	-	-	-	-	-	2,248,038
Other receipts	18,525	48,817	-	219,231	46,175	21,489,550
Total receipts	18,525	48,817	-	219,231	46,175	64,186,206
Disbursements:						
Personal services	-	-	-	191,406	-	9,291,064
Supplies	-	-	-	652	-	917,736
Other services and charges	-	-	-	18,271	-	4,410,845
Debt service - principal and interest	-	-	-	-	-	1,440,513
Capital outlay	-	-	-	1,047	-	4,107,482
Other disbursements	18,525	48,817	2,644	-	39,339	42,071,384
Total disbursements	18,525	48,817	2,644	211,376	39,339	62,239,024
Excess (deficiency) of receipts over disbursements	-	-	(2,644)	7,855	6,836	1,947,182
Cash and investments - ending	$ -	$ -	$ 321	$ (26,259)	$ 43,798	$ 17,152,503

WASHINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 918,611	$ -

WASHINGTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Washington County Building Corp (Huntington Bank)	Court Bond	$ 473,000	06/01/2016	01/15/2036
Washington County Building Corp (Huntington Bank)	Jail Bond	861,000	08/01/2013	02/01/2033
First Savings Bank	Highway Truck	38,769	06/13/2018	06/13/2022
First Savings Bank	Highway Truck	38,770	06/13/2018	06/13/2022
First Savings Bank	Highway Truck	38,770	06/13/2018	06/13/2022
Total of annual lease payments		$ 1,450,309		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	2 Challenger Mowers	$ 93,579	$ 54,670
Notes and loans payable	2017 Wheel Loader	67,751	45,276
Notes and loans payable	3 2018 Internationals	325,884	112,420
Notes and loans payable	Webb Street Bldg	294,000	147,000
Notes and loans payable	Sheriff Department Vehicles	35,353	11,784
Notes and loans payable	Sheriff Department Vehicle	73,997	24,666
Notes and loans payable	Sheriff Department Vehicle	24,552	8,184
Notes and loans payable	Ambulance Loan	36,054	36,534
Notes and loans payable	Stretchers and Defibrillators	88,802	23,781
Totals		$ 1,039,972	$ 464,315

WASHINGTON COUNTY
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	$ 944,994
Infrastructure	10,053,377
Buildings	11,066,118
Improvements other than buildings	1,692,505
Machinery, equipment, and vehicles	2,454,436
Total capital assets	$ 26,211,430

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/.