

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

12/14/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyra Stephenson	01-01-19 to 12-31-21
County Treasurer	Shirley Batt Nancy Coats	01-01-19 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Sarah Milligan Lindsay Jackson (interim) Stephanie K. Rockey	01-01-19 to 06-14-19 06-15-19 to 07-01-19 07-02-19 to 12-31-21
County Sheriff	Brent Miller	01-01-19 to 12-31-21
County Recorder	Terri Graves	01-01-19 to 12-31-21
President of the Board of County Commissioners	Phillip D. Marshall	01-01-19 to 12-31-21
President of the County Council	Ben Bowling Karen Wischmeier	01-01-19 to 12-31-19 01-01-20 to 12-31-21



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, 2019, 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 the 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, 2019.


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, 2019, 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, CPA
State Examiner

November 10, 2021

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement	\$ 754,405	\$ 769,642	\$ 753,905	\$ 770,142
General	3,182,544	10,178,932	8,745,755	4,615,721
Accident Report	2,324	2,716	1,208	3,832
CAGIT County Certified Shares	1,627,054	6,900	436,449	1,197,505
Campaign Finance Enforcement	-	155	-	155
CEDIT County Share	603,097	1,265,597	951,724	916,970
City And Town Court Costs	1,290	5,666	5,719	1,237
Clerks Records Perpetuation	70,042	18,906	22,555	66,393
Community Corrections	-	589,683	589,683	-
Community Transition Program	-	7,925	7,925	-
Sales Disclosure-County Share	24,335	3,710	-	28,045
Cumulative Bridge	1,099,182	493,706	423,319	1,169,569
County Cumulative Funds	826,181	327,136	360,336	792,981
Drug Free Community	21,170	28,696	21,160	28,706
Washington County EMS	330,589	1,341,202	1,424,905	246,886
Emergency Planning/Right To Kn	23,271	3,698	1,612	25,357
Firearms Training	126,684	9,610	7,817	128,477
Health	369,296	459,935	287,906	541,325
Identification Security Prote	24,616	4,445	-	29,061
Local Health Maintenance	81,468	33,139	28,053	86,554
Local Road And Street	321,668	484,956	399,808	406,816
LOIT Public Safety-County Shar	415,358	914,930	701,667	628,621
Motor Vehicle Highway	1,064,903	2,491,727	3,574,966	(18,336)
Omitted Property Audits	165,948	16,477	-	182,425
Park Nonreverting Operating	297,040	301,637	243,913	354,764
Plat Book Maintenance	24,122	8,285	4,962	27,445
Rainy Day	245,404	30,000	413	274,991
Reassessment	421,792	419,986	281,747	560,031
Recorders Records Perpetuation	107,004	82,958	60,227	129,735
Riverboat	916,408	386,738	377,713	925,433
Sex and Violent Offender Count	2,146	1,638	-	3,784
Supp. Public Defender Services	49,205	19,797	46,231	22,771
Surplus Tax	48,785	54,691	44,739	58,737
Surveyors Coroner Perpetuation	49,902	22,005	4,570	67,337
Tax Sale Redemption	-	64,285	64,285	-
Tax Sale Surplus	461,608	375,148	434,035	402,721
Tobacco Settlement LHD Acct	32,464	19,066	23,752	27,778
Auditors Ineligible Deductions	11,336	-	4,423	6,913
Elected Officials Training Fun	9,493	4,445	404	13,534
County Offender Transportation	1,413	125	1,475	63
Statewide 9-1-1	81,327	362,401	325,764	117,964
Adult Probation Administrative	138,737	19,857	-	158,594
Supplemental Adult Probation S	270,959	99,745	128,465	242,239
Supplemental Juvenile Probatio	11,160	3,193	3,618	10,735
Law Enforcement Cont. Educatio	31,128	2,925	2,017	32,036
Sheriff Sale Administration	37,883	9,600	4,400	43,083
K-9 Donations	4,067	-	782	3,285
Health Clinic	23,155	26,816	23,096	26,875
Courthouse Renovation	12,329	-	-	12,329
Jail Bond	459,802	874,573	862,000	472,375
Payroll Clearing	10,987	2,148,310	2,144,701	14,596
Settlement	-	24,639,137	24,639,137	-
CVET Agency	-	128,302	128,302	-
Financial Institution Tax	-	118,740	118,740	-
State Fines And Forfeitures	110	100	135	75
Infraction Judgements	1,083	16,365	16,495	953
Special Death Benefit	435	1,995	2,430	-
State Disclosure State Share	270	3,710	3,670	310
Coroners Training & Cont. Educ	364	2,466	2,401	429
Interstate Compact State Share	-	125	125	-
Mortgage Recording Fee State S	200	2,548	2,518	230
Sex and Violent Offender Admin	33	182	215	-
Child Restraint Violation Fine	-	75	75	-
Sales Tax Collections	7,415	9,014	8,811	7,618
Education Plate Fee Agency	-	300	300	-
Riverboat Revenue Share	31,477	167,422	134,433	64,466
Innkeepers Tax Collections	4,701	52,045	52,477	4,269

WASHINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
93.563 Prosecutor PCA	3,628	801	671	3,758
93.563 County IV-D Incentive	133,711	11,982	-	145,693
93.563 Pros IV-D Incentive Pos	37,902	18,025	19,207	36,720
93.563 Clerk IV-D Incentive	68,107	11,982	11,747	68,342
Courts/Clerk Expansion	83,568	484,820	472,000	96,388
Sheriff Donation	1,209	-	-	1,209
Clerks Trust	614,434	2,954,984	2,979,943	589,475
Sheriff Commissary	62,841	337,427	271,690	128,578
Inmate Trust	176,694	381,461	416,196	141,959
MVH Restricted	-	3,283,797	2,548,513	735,284
LOIT Special Distribution	30,310	-	-	30,310
LIT-Dedicated to PSAP	-	94,930	-	94,930
SRI/Commissioner Auction	3,158	6,417	6,617	2,958
Sheriff's Repeater Tower Fund	6,882	11,125	10,496	7,511
Coroner Fund	340	-	-	340
Comm Corr Home Detention	86,711	37,620	21,730	102,601
Wash Co Pros Investigation	17,714	-	-	17,714
County Correctional Fund	49,057	30,603	34,649	45,011
Nancy J Morris Fund	8,956	-	-	8,956
Comm. Service Restitution	15,507	6,402	21,889	20
Urine Screen Test	59,610	26,106	15,105	70,611
State Welfare Excise Allocatio	-	870,243	870,243	-
Cumulative Park & Recreation	232	-	-	232
Horse Drawn Vehicles	20,284	6,260	59	26,485
Rodman Cemetery Donation	-	533	-	533
Hebron Cemetery Donation	1,772	-	-	1,772
Standish Cemetery	2,471	-	-	2,471
Alcohol & Drug	5,752	59,362	49,300	15,814
Washington EDA-Industrial Park	521,015	94,037	384,951	230,101
Jury Pay Fund	113	1,577	-	1,690
Marijuana	11,666	2,536	2,128	12,074
Pre-Trial Prosecutor	6,249	27,019	23,603	9,665
Co. Law Enforcement Cont. Ed	4,863	-	-	4,863
A & D Veterans Court-Pact	-	6,175	6,000	175
Build Washington County	4,133	-	4,133	-
Airport/Speedway	71,381	16,900	16,428	71,853
Cedit Holding	29,442	377	3,647	26,172
Sheriff Drug Investigation	6,525	-	189	6,336
EEDMA Program	4,182	-	-	4,182
Prosecutor Controlled Purchase	5,525	-	-	5,525
Emergency Management Donation	800	-	-	800
Courthouse Lighting Project	-	6,755	6,755	-
BPPE Local Service Fee	5,367	18,983	24,350	-
BPPE Late Assessment Penalty	2,525	950	3,475	-
LIT-Property Tax Relief	58,159	106,270	-	164,429
LIT Certified Shares	-	7,296,163	7,296,163	-
LIT Public Safety	-	1,334,308	1,334,308	-
LIT Economic Development	-	1,688,767	1,688,767	-
2016 State Drug Free Fund Prog	11,000	-	11,000	-
Bioterrorism/Health Fund	22	-	-	22
Hava Voting Machine Title III	1,463	-	-	1,463
Ebola/Infectious Disease Contr	4,907	-	1,159	3,748
CFDA 97.067 Mobile Data	(47,298)	100,000	52,702	-
Blue River LogJam Cleanup	-	36,200	36,200	-
DOC615 TANF	-	9,321	9,321	-
Community Corrections-Juvenile	-	260,357	260,357	-
Washington County Plan Commiss	321	-	321	-
Hazard Mitigation Grant Progra	-	19,564	19,564	-
Community Crossings Grant	-	1,000,000	1,000,000	-
Washington Co. Tourism	43,798	70,488	51,361	62,925
Sheriff Investigative Fund	585	-	216	369
Adult Protective Service (Apsu)	(26,259)	186,538	212,413	(52,134)
Totals	<u>\$ 17,152,503</u>	<u>\$ 70,858,404</u>	<u>\$ 69,144,034</u>	<u>\$ 18,866,873</u>

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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. The reason for the deficit cash balances include that the funds were established for reimbursable grants. The reimbursements for some expenditures were not received until after December 31, 2019. Also, the Motor Vehicle Highway fund was temporarily overdrawn as a result of the initial transfer that was made from that fund to establish the MVH Restricted fund.

WASHINGTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into capital leases with the Washington County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$1,327,160.

Note 9. Subsequent Events

During 2020, the County's capital lease with the Washington County Building Corporation was amended, due to the Building Corporation's Lease Rental Bonds Series 2013A and 2013B being refunded by the Lease Rental Refunding Bonds Series-2020. As a result of the refunding, total lease payments for the remaining term of the lease decreased by \$498,500 under the amended lease.

Note 10. Combined Funds

Funds related to Cumulative Jail and County Cumulative funds were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

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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, 2019

	After Settlement	General	Accident Report	CAGIT County Certified Shares	Campaign Finance Enforcement
Cash and investments - beginning	\$ 754,405	\$ 3,182,544	\$ 2,324	\$ 1,627,054	\$ -
Receipts:					
Taxes	-	7,384,303	-	-	-
Licenses and permits	-	22,967	-	-	-
Intergovernmental receipts	-	1,254,602	-	-	-
Charges for services	-	906,291	-	-	-
Fines and forfeits	-	74,911	-	-	-
Other receipts	769,642	535,858	2,716	6,900	155
Total receipts	769,642	10,178,932	2,716	6,900	155
Disbursements:					
Personal services	-	5,926,979	-	-	-
Supplies	-	152,786	-	-	-
Other services and charges	-	2,501,043	-	291,449	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	35,040	-	145,000	-
Other disbursements	753,905	129,907	1,208	-	-
Total disbursements	753,905	8,745,755	1,208	436,449	-
Excess (deficiency) of receipts over disbursements	15,737	1,433,177	1,508	(429,549)	155
Cash and investments - ending	\$ 770,142	\$ 4,615,721	\$ 3,832	\$ 1,197,505	\$ 155

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CEDIT County Share	City And Town Court Costs	Clerks Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 603,097	\$ 1,290	\$ 70,042	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,265,597	5,666	18,906	589,683	7,925
Total receipts	1,265,597	5,666	18,906	589,683	7,925
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	97,850	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	725,828	-	-	-	-
Other disbursements	128,046	5,719	22,555	589,683	7,925
Total disbursements	951,724	5,719	22,555	589,683	7,925
Excess (deficiency) of receipts over disbursements	313,873	(53)	(3,649)	-	-
Cash and investments - ending	\$ 916,970	\$ 1,237	\$ 66,393	\$ -	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure-County Share	Cumulative Bridge	County Cumulative Funds	Drug Free Community	Washington County EMS
Cash and investments - beginning	\$ 24,335	\$ 1,099,182	\$ 826,181	\$ 21,170	\$ 330,589
Receipts:					
Taxes	-	320,331	290,239	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	34,246	31,017	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,710	139,129	5,880	28,696	1,341,202
Total receipts	3,710	493,706	327,136	28,696	1,341,202
Disbursements:					
Personal services	-	-	-	2,000	1,133,818
Supplies	-	-	-	500	114,179
Other services and charges	-	167,609	185,240	18,660	144,963
Debt service - principal and interest	-	-	-	-	31,945
Capital outlay	-	255,710	175,096	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	423,319	360,336	21,160	1,424,905
Excess (deficiency) of receipts over disbursements	3,710	70,387	(33,200)	7,536	(83,703)
Cash and investments - ending	\$ 28,045	\$ 1,169,569	\$ 792,981	\$ 28,706	\$ 246,886

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Planning/Right To Kn	Firearms Training	Health	Identification Security Prote	Local Health Maintenance
Cash and investments - beginning	\$ 23,271	\$ 126,684	\$ 369,296	\$ 24,616	\$ 81,468
Receipts:					
Taxes	-	-	379,047	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	40,509	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,698	9,610	40,379	4,445	33,139
Total receipts	3,698	9,610	459,935	4,445	33,139
Disbursements:					
Personal services	-	-	265,944	-	17,525
Supplies	-	-	5,766	-	6,030
Other services and charges	622	-	14,208	-	1,284
Debt service - principal and interest	-	-	-	-	-
Capital outlay	990	-	1,988	-	3,214
Other disbursements	-	7,817	-	-	-
Total disbursements	1,612	7,817	287,906	-	28,053
Excess (deficiency) of receipts over disbursements	2,086	1,793	172,029	4,445	5,086
Cash and investments - ending	\$ 25,357	\$ 128,477	\$ 541,325	\$ 29,061	\$ 86,554

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road And Street	LOIT Public Safety-County Shar	Motor Vehicle Highway	Omitted Property Audits	Park Nonreverting Operating
Cash and investments - beginning	\$ 321,668	\$ 415,358	\$ 1,064,903	\$ 165,948	\$ 297,040
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,689,797	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	484,956	914,930	801,930	16,477	301,637
Total receipts	484,956	914,930	2,491,727	16,477	301,637
Disbursements:					
Personal services	-	293,381	1,050,907	-	148,130
Supplies	-	285,092	281,861	-	35,575
Other services and charges	399,808	111,833	250,590	-	53,042
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	11,361	1,991,608	-	7,166
Other disbursements	-	-	-	-	-
Total disbursements	399,808	701,667	3,574,966	-	243,913
Excess (deficiency) of receipts over disbursements	85,148	213,263	(1,083,239)	16,477	57,724
Cash and investments - ending	\$ 406,816	\$ 628,621	\$ (18,336)	\$ 182,425	\$ 354,764

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Plat Book Maintenance	Rainy Day	Reassessment	Recorders Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 24,122	\$ 245,404	\$ 421,792	\$ 107,004	\$ 916,408
Receipts:					
Taxes	-	-	379,047	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	40,509	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,285	30,000	430	82,958	386,738
Total receipts	8,285	30,000	419,986	82,958	386,738
Disbursements:					
Personal services	-	-	139,157	-	-
Supplies	-	413	10,973	-	-
Other services and charges	-	-	131,617	60,227	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	377,713
Other disbursements	4,962	-	-	-	-
Total disbursements	4,962	413	281,747	60,227	377,713
Excess (deficiency) of receipts over disbursements	3,323	29,587	138,239	22,731	9,025
Cash and investments - ending	\$ 27,445	\$ 274,991	\$ 560,031	\$ 129,735	\$ 925,433

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sex and Violent Offender Count	Supp. Public Defender Services	Surplus Tax	Surveyors Coroner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 2,146	\$ 49,205	\$ 48,785	\$ 49,902	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,638	19,797	54,691	22,005	64,285
Total receipts	1,638	19,797	54,691	22,005	64,285
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	46,231	44,739	4,570	64,285
Total disbursements	-	46,231	44,739	4,570	64,285
Excess (deficiency) of receipts over disbursements	1,638	(26,434)	9,952	17,435	-
Cash and investments - ending	\$ 3,784	\$ 22,771	\$ 58,737	\$ 67,337	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Surplus	Tobacco Settlement LHD Acct	Auditors Ineligible Deductions	Elected Officials Training Fun	County Offender Transportation
Cash and investments - beginning	\$ 461,608	\$ 32,464	\$ 11,336	\$ 9,493	\$ 1,413
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	375,148	19,066	-	4,445	125
Total receipts	375,148	19,066	-	4,445	125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	23,752	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	434,035	-	4,423	404	1,475
Total disbursements	434,035	23,752	4,423	404	1,475
Excess (deficiency) of receipts over disbursements	(58,887)	(4,686)	(4,423)	4,041	(1,350)
Cash and investments - ending	\$ 402,721	\$ 27,778	\$ 6,913	\$ 13,534	\$ 63

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Statewide 9-1-1	Adult Probation Administrative	Supplemental Adult Probation S	Supplemental Juvenile Probatio	Law Enforcement Cont. Educatio
Cash and investments - beginning	\$ 81,327	\$ 138,737	\$ 270,959	\$ 11,160	\$ 31,128
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	362,401	19,857	99,745	3,193	2,925
Total receipts	362,401	19,857	99,745	3,193	2,925
Disbursements:					
Personal services	272,210	-	125,994	-	-
Supplies	-	-	1,023	839	-
Other services and charges	53,554	-	1,448	2,779	2,017
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	325,764	-	128,465	3,618	2,017
Excess (deficiency) of receipts over disbursements	36,637	19,857	(28,720)	(425)	908
Cash and investments - ending	\$ 117,964	\$ 158,594	\$ 242,239	\$ 10,735	\$ 32,036

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Sale Administration	K-9 Donations	Health Clinic	Courthouse Renovation	Jail Bond
Cash and investments - beginning	\$ 37,883	\$ 4,067	\$ 23,155	\$ 12,329	\$ 459,802
Receipts:					
Taxes	-	-	-	-	794,483
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,256
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,600	-	26,816	-	834
Total receipts	9,600	-	26,816	-	874,573
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	862,000
Capital outlay	-	-	-	-	-
Other disbursements	4,400	782	23,096	-	-
Total disbursements	4,400	782	23,096	-	862,000
Excess (deficiency) of receipts over disbursements	5,200	(782)	3,720	-	12,573
Cash and investments - ending	\$ 43,083	\$ 3,285	\$ 26,875	\$ 12,329	\$ 472,375

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Clearing	Settlement	CVET Agency	Financial Institution Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 10,987	\$ -	\$ -	\$ -	\$ 110
Receipts:					
Taxes	-	24,639,137	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,148,310	-	128,302	118,740	100
Total receipts	2,148,310	24,639,137	128,302	118,740	100
Disbursements:					
Personal services	3,325	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	118,740	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,141,376	24,639,137	128,302	-	135
Total disbursements	2,144,701	24,639,137	128,302	118,740	135
Excess (deficiency) of receipts over disbursements	3,609	-	-	-	(35)
Cash and investments - ending	\$ 14,596	\$ -	\$ -	\$ -	\$ 75

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Infraction Judgements	Special Death Benefit	State Disclosure State Share	Coroners Training & Cont. Educ	Interstate Compact State Share
Cash and investments - beginning	\$ 1,083	\$ 435	\$ 270	\$ 364	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,365	1,995	3,710	2,466	125
Total receipts	16,365	1,995	3,710	2,466	125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,495	2,430	3,670	2,401	125
Total disbursements	16,495	2,430	3,670	2,401	125
Excess (deficiency) of receipts over disbursements	(130)	(435)	40	65	-
Cash and investments - ending	\$ 953	\$ -	\$ 310	\$ 429	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mortgage Recording Fee State S	Sex and Violent Offender Admin	Child Restraint Violation Fine	Sales Tax Collections	Education Plate Fee Agency
Cash and investments - beginning	\$ 200	\$ 33	\$ -	\$ 7,415	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,548	182	75	9,014	300
Total receipts	2,548	182	75	9,014	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,518	215	75	8,811	300
Total disbursements	2,518	215	75	8,811	300
Excess (deficiency) of receipts over disbursements	30	(33)	-	203	-
Cash and investments - ending	\$ 230	\$ -	\$ -	\$ 7,618	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat Revenue Share	Innkeepers Tax Collections	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos
Cash and investments - beginning	\$ 31,477	\$ 4,701	\$ 3,628	\$ 133,711	\$ 37,902
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	167,422	52,045	801	11,982	18,025
Total receipts	167,422	52,045	801	11,982	18,025
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	81,325	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,108	52,477	671	-	19,207
Total disbursements	134,433	52,477	671	-	19,207
Excess (deficiency) of receipts over disbursements	32,989	(432)	130	11,982	(1,182)
Cash and investments - ending	\$ 64,466	\$ 4,269	\$ 3,758	\$ 145,693	\$ 36,720

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Clerk IV-D Incentive	Courts/Clerk Expansion	Sheriff Donation	Clerks Trust	Sheriff Commissary
Cash and investments - beginning	\$ 68,107	\$ 83,568	\$ 1,209	\$ 614,434	\$ 62,841
Receipts:					
Taxes	-	440,422	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	43,933	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,954,984	-
Other receipts	11,982	465	-	-	337,427
Total receipts	<u>11,982</u>	<u>484,820</u>	<u>-</u>	<u>2,954,984</u>	<u>337,427</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	472,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,747	-	-	2,979,943	271,690
Total disbursements	<u>11,747</u>	<u>472,000</u>	<u>-</u>	<u>2,979,943</u>	<u>271,690</u>
Excess (deficiency) of receipts over disbursements	<u>235</u>	<u>12,820</u>	<u>-</u>	<u>(24,959)</u>	<u>65,737</u>
Cash and investments - ending	<u>\$ 68,342</u>	<u>\$ 96,388</u>	<u>\$ 1,209</u>	<u>\$ 589,475</u>	<u>\$ 128,578</u>

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Inmate Trust	MVH Restricted	LOIT Special Distribution	LIT-Dedicated to PSAP	SRI/Commissioner Auction
Cash and investments - beginning	\$ 176,694	\$ -	\$ 30,310	\$ -	\$ 3,158
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,534,913	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	381,461	1,748,884	-	94,930	6,417
Total receipts	381,461	3,283,797	-	94,930	6,417
Disbursements:					
Personal services	-	300,000	-	-	-
Supplies	-	170,935	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,377,578	-	-	-
Other disbursements	416,196	700,000	-	-	6,617
Total disbursements	416,196	2,548,513	-	-	6,617
Excess (deficiency) of receipts over disbursements	(34,735)	735,284	-	94,930	(200)
Cash and investments - ending	\$ 141,959	\$ 735,284	\$ 30,310	\$ 94,930	\$ 2,958

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Repeater Tower Fund	Coroner Fund	Comm Corr Home Detention	Wash Co Pros Investigation	County Correctional Fund
Cash and investments - beginning	\$ 6,882	\$ 340	\$ 86,711	\$ 17,714	\$ 49,057
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,125	-	37,620	-	30,603
Total receipts	11,125	-	37,620	-	30,603
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,338	-	-
Other services and charges	-	-	18,392	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	34,649
Other disbursements	10,496	-	-	-	-
Total disbursements	10,496	-	21,730	-	34,649
Excess (deficiency) of receipts over disbursements	629	-	15,890	-	(4,046)
Cash and investments - ending	\$ 7,511	\$ 340	\$ 102,601	\$ 17,714	\$ 45,011

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Nancy J Morris Fund	Comm. Service Restitution	Urine Screen Test	State Welfare Excise Allocatio	Cumulative Park & Recreation
Cash and investments - beginning	\$ 8,956	\$ 15,507	\$ 59,610	\$ -	\$ 232
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,402	26,106	870,243	-
Total receipts	-	6,402	26,106	870,243	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	15,105	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	21,889	-	870,243	-
Total disbursements	-	21,889	15,105	870,243	-
Excess (deficiency) of receipts over disbursements	-	(15,487)	11,001	-	-
Cash and investments - ending	\$ 8,956	\$ 20	\$ 70,611	\$ -	\$ 232

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Horse Drawn Vehicles	Rodman Cemetery Donation	Hebron Cemetery Donation	Standish Cemetery	Alcohol & Drug
Cash and investments - beginning	\$ 20,284	\$ -	\$ 1,772	\$ 2,471	\$ 5,752
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,260	533	-	-	59,362
Total receipts	6,260	533	-	-	59,362
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	59	-	-	-	49,300
Total disbursements	59	-	-	-	49,300
Excess (deficiency) of receipts over disbursements	6,201	533	-	-	10,062
Cash and investments - ending	\$ 26,485	\$ 533	\$ 1,772	\$ 2,471	\$ 15,814

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Washington EDA-Industrial Park	Jury Pay Fund	Marijuana	Pre-Trial Prosecutor	Co. Law Enforcement Cont. Ed
Cash and investments - beginning	\$ 521,015	\$ 113	\$ 11,666	\$ 6,249	\$ 4,863
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	94,037	1,577	2,536	27,019	-
Total receipts	94,037	1,577	2,536	27,019	-
Disbursements:					
Personal services	-	-	128	5,000	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	7,489	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,000	11,114	-
Other disbursements	384,951	-	-	-	-
Total disbursements	384,951	-	2,128	23,603	-
Excess (deficiency) of receipts over disbursements	(290,914)	1,577	408	3,416	-
Cash and investments - ending	\$ 230,101	\$ 1,690	\$ 12,074	\$ 9,665	\$ 4,863

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	A & D Veterans Court-Pact	Build Washington County	Airport/Speedway	Cedit Holding	Sheriff Drug Investigation
Cash and investments - beginning	\$ -	\$ 4,133	\$ 71,381	\$ 29,442	\$ 6,525
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,175	-	16,900	377	-
Total receipts	6,175	-	16,900	377	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,000	4,133	16,428	3,647	189
Total disbursements	6,000	4,133	16,428	3,647	189
Excess (deficiency) of receipts over disbursements	175	(4,133)	472	(3,270)	(189)
Cash and investments - ending	\$ 175	\$ -	\$ 71,853	\$ 26,172	\$ 6,336

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	EEDMA Program	Prosecutor Controlled Purchase	Emergency Management Donation	Courthouse Lighting Project	BPPE Local Service Fee
Cash and investments - beginning	\$ 4,182	\$ 5,525	\$ 800	\$ -	\$ 5,367
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,755	18,983
Total receipts	-	-	-	6,755	18,983
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	6,755	24,350
Total disbursements	-	-	-	6,755	24,350
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,367)
Cash and investments - ending	\$ 4,182	\$ 5,525	\$ 800	\$ -	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BPPE Late Assessment Penalty	LIT-Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 2,525	\$ 58,159	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	210,995	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	950	106,270	7,085,168	1,334,308	1,688,767
Total receipts	950	106,270	7,296,163	1,334,308	1,688,767
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,475	-	7,296,163	1,334,308	1,688,767
Total disbursements	3,475	-	7,296,163	1,334,308	1,688,767
Excess (deficiency) of receipts over disbursements	(2,525)	106,270	-	-	-
Cash and investments - ending	\$ -	\$ 164,429	\$ -	\$ -	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2016 State Drug Free Fund Prog	Bioterrorism/Health Fund	Hava Voting Machine Title III	Ebola/Infectious Disease Contr	CFDA 97.067 Mobile Data
Cash and investments - beginning	\$ 11,000	\$ 22	\$ 1,463	\$ 4,907	\$ (47,298)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	100,000
Total receipts	-	-	-	-	100,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,000	-	-	1,159	52,702
Total disbursements	11,000	-	-	1,159	52,702
Excess (deficiency) of receipts over disbursements	(11,000)	-	-	(1,159)	47,298
Cash and investments - ending	\$ -	\$ 22	\$ 1,463	\$ 3,748	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Blue River LogJam Cleanup	DOC615 TANF	Community Corrections-Juvenile	Washington County Plan Commiss	Hazard Mitigation Grant Progra
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 321	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36,200	9,321	260,357	-	19,564
Total receipts	36,200	9,321	260,357	-	19,564
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	36,200	9,321	260,357	321	19,564
Total disbursements	36,200	9,321	260,357	321	19,564
Excess (deficiency) of receipts over disbursements	-	-	-	(321)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Crossings Grant	Washington Co. Tourism	Sheriff Investigative Fund	Adult Protective Service (Apsu)	Totals
Cash and investments - beginning	\$ -	\$ 43,798	\$ 585	\$ (26,259)	\$ 17,152,503
Receipts:					
Taxes	-	-	-	-	34,838,004
Licenses and permits	-	-	-	-	22,967
Intergovernmental receipts	-	-	-	-	4,748,782
Charges for services	-	-	-	-	906,291
Fines and forfeits	-	-	-	-	3,029,895
Other receipts	1,000,000	70,488	-	186,538	27,312,465
Total receipts	1,000,000	70,488	-	186,538	70,858,404
Disbursements:					
Personal services	-	-	-	199,684	9,884,182
Supplies	-	-	-	2,382	1,095,444
Other services and charges	-	-	-	10,347	4,741,241
Debt service - principal and interest	-	-	-	-	1,365,945
Capital outlay	-	-	-	-	5,156,055
Other disbursements	1,000,000	51,361	216	-	46,901,167
Total disbursements	1,000,000	51,361	216	212,413	69,144,034
Excess (deficiency) of receipts over disbursements	-	19,127	(216)	(25,875)	1,714,370
Cash and investments - ending	\$ -	\$ 62,925	\$ 369	\$ (52,134)	\$ 18,866,873

WASHINGTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 385,856</u>	<u>\$ -</u>

WASHINGTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Eddie Gilstrap Motors	Sheriff Durango	\$ 11,784	06/28/2019	12/28/2021
Eddie Gilstrap Motors	Sheriff Pacifica	8,184	06/28/2019	12/28/2021
Washington County Building Corporation	Jail Bond	856,627	08/01/2013	02/01/2033
Washington County Building Corporation	Court Bond	466,570	06/01/2016	01/15/2036
New Washington State Bank	Sheriff Durangos 2	<u>24,666</u>	03/13/2019	09/13/2021
Total of annual lease payments		<u>\$ 1,367,831</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	2 Challenger Mowers	\$ 54,670	\$ 38,909
Notes and loans payable	3 2018 Internationals	212,748	113,136
Notes and loans payable	Defibs for Ambulance Service	71,346	23,782
Notes and loans payable	Webb Street Bldg	<u>145,000</u>	<u>145,000</u>
Totals		<u>\$ 483,764</u>	<u>\$ 320,827</u>

WASHINGTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 941,291
Infrastructure	22,646,520
Buildings	16,128,022
Improvements other than buildings	3,420,208
Machinery, equipment, and vehicles	<u>6,812,544</u>
Total capital assets	<u>\$ 49,948,585</u>

OTHER REPORTS

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