

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WASHINGTON COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
12/15/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyra Stephenson	01-01-20 to 12-31-21
County Treasurer	Shirley Batt Nancy Coats	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Stephanie K. Rockey	01-01-20 to 12-31-21
County Sheriff	Brent Miller	01-01-20 to 12-31-21
County Recorder	Terri Graves	01-01-20 to 12-31-21
President of the Board of County Commissioners	Phillip D. Marshall	01-01-20 to 12-31-21
President of the County Council	Karen Wischmeier	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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

***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, 2020, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement	\$ 770,142	\$ 893,361	\$ 769,642	\$ 893,861
Sheriff's Inmate Trust	141,959	362,740	385,276	119,423
Sheriff Commissary	128,578	340,073	161,015	307,636
Clerks Trust	589,475	2,132,283	2,062,055	659,703
General	4,615,721	10,101,846	9,836,203	4,881,364
Accident Report	3,832	3,229	3,445	3,616
Campaign Finance Enforcement	155	-	-	155
CEDIT County Share	916,970	1,218,798	1,036,270	1,099,498
City And Town Court Costs	1,237	4,437	2,585	3,089
Clerks Records Perpetuation	66,393	14,182	14,497	66,078
Community Corrections	-	702,822	702,822	-
Community Transition Program	-	2,125	2,125	-
Sales Disclosure-County Share	28,045	3,700	-	31,745
Cumulative Bridge	1,169,569	471,068	1,021,265	619,372
County Cumulative Funds	792,981	494,306	531,320	755,967
Drug Free Community	28,706	27,343	25,000	31,049
Washington County EMS	246,886	1,603,455	1,517,187	333,154
Emergency Planning/Right To Kn	25,357	3,930	4,584	24,703
Firearms Training	128,477	19,890	7,610	140,757
Health	541,325	453,798	318,802	676,321
Identification Security Prote	29,061	4,838	-	33,899
Local Health Maintenance	86,554	33,589	37,766	82,377
Local Road And Street	406,816	464,594	368,029	503,381
LOIT Public Safety-County Shar	628,621	992,577	785,277	835,921
Motor Vehicle Highway	(18,336)	1,673,460	1,491,166	163,958
Omitted Property Audits	182,425	-	-	182,425
Park Nonreverting Operating	354,764	327,112	224,838	457,038
Plat Book Maintenance	27,445	10,630	4,962	33,113
Rainy Day	274,991	400,000	-	674,991
Reassessment	560,031	417,531	431,011	546,551
Recorders Records Perpetuation	129,735	86,438	90,519	125,654
Riverboat	925,433	351,945	-	1,277,378
Sex and Violent Offender Count	3,784	1,904	-	5,688
Supp. Public Defender Services	22,771	16,696	29,446	10,021
Surplus Tax	58,737	69,869	59,451	69,155
Surveyors Corner Perpetuation	67,337	23,995	12,078	79,254
Tax Sale Redemption	-	86,331	86,331	-
Tax Sale Surplus	402,721	1,405,521	1,256,920	551,322
Tobacco Settlement LHD Acct	27,778	19,156	13,491	33,443
GAL/CASA	-	50,454	50,454	-
Auditors Ineligible Deductions	6,913	-	-	6,913
Elected Officials Training Fun	13,534	4,838	100	18,272
County Offender Transportation	63	375	-	438
Statewide 9-1-1	117,964	375,414	346,543	146,835
Adult Probation Administrative	158,594	18,169	-	176,763
Supplemental Adult Probation S	242,239	91,476	141,737	191,978
Supplemental Juvenile Probatio	10,735	2,372	1,887	11,220
Law Enforcement Cont. Educatio	32,036	2,380	1,761	32,655
Sheriff Sale Administration	43,083	4,600	2,000	45,683
K-9 Donations	3,285	-	357	2,928
Health Clinic	26,875	14,002	21,421	19,456
Courthouse Renovation	12,329	-	-	12,329
Jail Bond	472,375	855,299	840,808	486,866
Payroll Clearing	14,596	2,255,632	2,260,910	9,318
Settlement	-	25,565,187	25,565,187	-
CVET Agency	-	122,017	122,017	-
Weed Lien Collections	-	639	639	-
Sewage Collections	-	1,797	1,797	-
Financial Institution Tax	-	128,933	128,933	-
State Fines And Forfeitures	75	100	175	-
Infraction Judgements	953	9,566	9,947	572
Special Death Benefit	-	1,930	1,805	125
State Disclosure State Share	310	3,700	3,595	415
Coroners Training & Cont. Educ	429	2,383	2,475	337
Interstate Compact State Share	-	375	375	-
Mortgage Recording Fee State S	230	3,183	3,140	273
Sex and Violent Offender Admin	-	212	201	11
Child Restraint Violation Fine	-	75	75	-
Sales Tax Collections	7,618	10,833	11,151	7,300
Education Plate Fee Agency	-	281	281	-



WASHINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Riverboat Revenue Share	64,466	167,422	135,288	96,600
Innkeepers Tax Collections	4,269	41,606	27,404	18,471
93.563 Prosecutor PCA	3,758	974	500	4,232
93.563 County IV-D Incentive	145,693	11,505	-	157,198
93.563 Pros IV-D Incentive Pos	36,720	17,305	23,843	30,182
93.563 Clerk IV-D Incentive	68,342	11,505	9,332	70,515
Courts/Clerk Expansion	96,388	472,686	476,000	93,074
CAGIT County Certified Shares	1,197,505	19,200	145,000	1,071,705
Sheriff Donation	1,209	-	-	1,209
MVH Restricted	735,284	1,614,217	1,508,443	841,058
LOIT Special Distribution	30,310	-	30,310	-
LIT-Dedicated to PSAP	94,930	101,585	-	196,515
SRI/Commissioner Auction	2,958	-	-	2,958
Sheriff's Repeater Tower Fund	7,511	6,390	10,397	3,504
Coroner Fund	340	-	-	340
Comm Corr Home Detention	102,601	18,676	12,228	109,049
Wash Co Pros Investigation	17,714	-	-	17,714
County Correctional Fund	45,011	30,603	35,000	40,614
Nancy J Morris Fund	8,956	-	-	8,956
Comm. Service Restitution	20	3,188	3,031	177
Urine Screen Test	70,611	23,237	27,865	65,983
State Welfare Excise Allocatio	-	419,300	419,300	-
Cumulative Park & Recreation	232	-	-	232
Horse Drawn Vehicles	26,485	3,938	401	30,022
Rodman Cemetery Donation	533	770	-	1,303
Hebron Cemetery Donation	1,772	-	-	1,772
Standish Cemetery	2,471	-	-	2,471
Alcohol & Drug	15,814	35,681	47,713	3,782
Washington EDA-Industrial Park	230,101	105,210	5,667	329,644
Jury Pay Fund	1,690	1,307	300	2,697
Marijuana	12,074	734	2,526	10,282
Pre-Trial Prosecutor	9,665	24,442	6,880	27,227
Co. Law Enforcement Cont. Ed	4,863	-	-	4,863
A & D Veterans Court-Pact	175	7,597	7,222	550
Airport/Speedway	71,853	19,599	44,415	47,037
Cedit Holding	26,172	-	-	26,172
Sheriff Drug Investigation	6,336	-	375	5,961
EEDMA Program	4,182	-	-	4,182
Prosecutor Controlled Purchase	5,525	-	-	5,525
Emergency Management Donation	800	-	-	800
Courthouse Lighting Project	-	40,465	15,101	25,364
Wash Co Training Bureau	-	7,144	872	6,272
Pioneer Cemetery Fund	-	500	-	500
Washington County EMS Donation	-	250	-	250
BPPE Local Service Fee	-	1,075	1,075	-
LIT-Property Tax Relief	164,429	81,337	-	245,766
LIT Certified Shares	-	7,465,995	7,465,995	-
LIT Public Safety	-	1,452,565	1,452,565	-
LIT Economic Development	-	1,706,528	1,706,528	-
Bioterrorism/Health Fund	22	-	-	22
Hava Voting Machine Title III	1,463	-	-	1,463
Ebola/Infectious Disease Contr	3,748	-	3,747	1
JCC Discretionary Grant	-	97,634	97,634	-
DOC615 TANF	-	16,272	16,272	-
Community Corrections-Juvenile	-	146,451	146,451	-
Indiana State Opioid Response	-	120,000	120,000	-
CARES Provider Relief Fund	-	30,925	13,200	17,725
COVID Grant Fund	-	906,576	906,576	-
COVID Grant-Election	-	3,578	3,578	-
COVID Grant-ICJI	-	-	23,219	(23,219)
Community Crossings Grant	-	857,837	857,837	-
Washington Co. Tourism	62,925	29,349	33,674	58,600
Sheriff Investigative Fund	369	-	96	273
Crime Victim Assistance	-	26,565	42,170	(15,605)
Adult Protective Service (Apsu)	(52,134)	220,328	222,584	(54,390)
Totals	<u>\$ 18,866,873</u>	<u>\$ 71,135,845</u>	<u>\$ 68,921,373</u>	<u>\$ 21,081,345</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.

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

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

The 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 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.

WASHINGTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains three funds with deficits in cash. This was a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020.

**Note 8. Holding Corporation**

The County has entered into a capital lease 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 2020 totaled \$1,306,468.

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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, 2020

	After Settlement	Sheriff's Inmate Trust	Sheriff Commissary	Clerks Trust	General
Cash and investments - beginning	\$ 770,142	\$ 141,959	\$ 128,578	\$ 589,475	\$ 4,615,721
Receipts:					
Taxes	893,361	-	-	-	8,188,715
Licenses and permits	-	-	-	-	25,139
Intergovernmental receipts	-	-	-	-	885,380
Charges for services	-	-	-	-	406,496
Fines and forfeits	-	-	-	2,132,283	51,073
Other receipts	-	362,740	340,073	-	545,043
Total receipts	893,361	362,740	340,073	2,132,283	10,101,846
Disbursements:					
Personal services	-	-	-	-	6,091,136
Supplies	-	-	-	-	167,176
Other services and charges	-	-	-	-	2,936,825
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	53,851
Other disbursements	769,642	385,276	161,015	2,062,055	587,215
Total disbursements	769,642	385,276	161,015	2,062,055	9,836,203
Excess (deficiency) of receipts over disbursements	123,719	(22,536)	179,058	70,228	265,643
Cash and investments - ending	\$ 893,861	\$ 119,423	\$ 307,636	\$ 659,703	\$ 4,881,364

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Accident Report	Campaign Finance Enforcement	CEDIT County Share	City And Town Court Costs	Clerks Records Perpetuation
Cash and investments - beginning	\$ 3,832	\$ 155	\$ 916,970	\$ 1,237	\$ 66,393
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,229	-	1,218,798	4,437	14,182
Total receipts	3,229	-	1,218,798	4,437	14,182
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	67,901	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	968,369	-	-
Other disbursements	3,445	-	-	2,585	14,497
Total disbursements	3,445	-	1,036,270	2,585	14,497
Excess (deficiency) of receipts over disbursements	(216)	-	182,528	1,852	(315)
Cash and investments - ending	\$ 3,616	\$ 155	\$ 1,099,498	\$ 3,089	\$ 66,078

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Community Corrections	Community Transition Program	Sales Disclosure-County Share	Cumulative Bridge	County Cumulative Funds
Cash and investments - beginning	\$ -	\$ -	\$ 28,045	\$ 1,169,569	\$ 792,981
Receipts:					
Taxes	-	-	-	325,568	288,421
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,142	31,126
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	702,822	2,125	3,700	110,358	174,759
Total receipts	702,822	2,125	3,700	471,068	494,306
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	172,173	335,919
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	849,092	195,401
Other disbursements	702,822	2,125	-	-	-
Total disbursements	702,822	2,125	-	1,021,265	531,320
Excess (deficiency) of receipts over disbursements	-	-	3,700	(550,197)	(37,014)
Cash and investments - ending	\$ -	\$ -	\$ 31,745	\$ 619,372	\$ 755,967

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drug Free Community	Washington County EMS	Emergency Planning/Right To Kn	Firearms Training	Health
Cash and investments - beginning	\$ 28,706	\$ 246,886	\$ 25,357	\$ 128,477	\$ 541,325
Receipts:					
Taxes	-	-	-	-	376,847
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,664
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,343	1,603,455	3,930	19,890	36,287
Total receipts	27,343	1,603,455	3,930	19,890	453,798
Disbursements:					
Personal services	4,000	836,086	-	-	294,716
Supplies	500	116,495	-	-	4,760
Other services and charges	20,500	537,860	1,587	-	17,878
Debt service - principal and interest	-	23,781	-	-	-
Capital outlay	-	2,965	2,997	-	1,378
Other disbursements	-	-	-	7,610	70
Total disbursements	25,000	1,517,187	4,584	7,610	318,802
Excess (deficiency) of receipts over disbursements	2,343	86,268	(654)	12,280	134,996
Cash and investments - ending	\$ 31,049	\$ 333,154	\$ 24,703	\$ 140,757	\$ 676,321

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Identification Security Prote	Local Health Maintenance	Local Road And Street	LOIT Public Safety-County Shar	Motor Vehicle Highway
Cash and investments - beginning	\$ 29,061	\$ 86,554	\$ 406,816	\$ 628,621	\$ (18,336)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,464,255
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,838	33,589	464,594	992,577	209,205
Total receipts	4,838	33,589	464,594	992,577	1,673,460
Disbursements:					
Personal services	-	26,665	-	364,448	874,501
Supplies	-	6,735	-	270,455	35,634
Other services and charges	-	2,237	368,029	140,703	206,829
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,129	-	9,671	374,202
Other disbursements	-	-	-	-	-
Total disbursements	-	37,766	368,029	785,277	1,491,166
Excess (deficiency) of receipts over disbursements	4,838	(4,177)	96,565	207,300	182,294
Cash and investments - ending	\$ 33,899	\$ 82,377	\$ 503,381	\$ 835,921	\$ 163,958

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Omitted Property Audits	Park Nonreverting Operating	Plat Book Maintenance	Rainy Day	Reassessment
Cash and investments - beginning	\$ 182,425	\$ 354,764	\$ 27,445	\$ 274,991	\$ 560,031
Receipts:					
Taxes	-	-	-	-	376,847
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,664
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	327,112	10,630	400,000	20
Total receipts	-	327,112	10,630	400,000	417,531
Disbursements:					
Personal services	-	128,910	-	-	154,258
Supplies	-	32,468	-	-	13,758
Other services and charges	-	47,465	-	-	262,995
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	15,995	-	-	-
Other disbursements	-	-	4,962	-	-
Total disbursements	-	224,838	4,962	-	431,011
Excess (deficiency) of receipts over disbursements	-	102,274	5,668	400,000	(13,480)
Cash and investments - ending	\$ 182,425	\$ 457,038	\$ 33,113	\$ 674,991	\$ 546,551

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Recorders Records Perpetuation	Riverboat	Sex and Violent Offender Count	Supp. Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 129,735	\$ 925,433	\$ 3,784	\$ 22,771	\$ 58,737
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	86,438	351,945	1,904	16,696	69,869
Total receipts	86,438	351,945	1,904	16,696	69,869
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	90,519	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	29,446	59,451
Total disbursements	90,519	-	-	29,446	59,451
Excess (deficiency) of receipts over disbursements	(4,081)	351,945	1,904	(12,750)	10,418
Cash and investments - ending	\$ 125,654	\$ 1,277,378	\$ 5,688	\$ 10,021	\$ 69,155



WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement LHD Acct	GAL/CASA
Cash and investments - beginning	\$ 67,337	\$ -	\$ 402,721	\$ 27,778	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,995	86,331	1,405,521	19,156	50,454
Total receipts	23,995	86,331	1,405,521	19,156	50,454
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	13,491	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,078	86,331	1,256,920	-	50,454
Total disbursements	12,078	86,331	1,256,920	13,491	50,454
Excess (deficiency) of receipts over disbursements	11,917	-	148,601	5,665	-
Cash and investments - ending	\$ 79,254	\$ -	\$ 551,322	\$ 33,443	\$ -

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Auditors Ineligible Deductions	Elected Officials Training Fun	County Offender Transportation	Statewide 9-1-1	Adult Probation Administrative
Cash and investments - beginning	\$ 6,913	\$ 13,534	\$ 63	\$ 117,964	\$ 158,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,838	375	375,414	18,169
Total receipts	-	4,838	375	375,414	18,169
Disbursements:					
Personal services	-	-	-	297,078	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	49,465	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	100	-	-	-
Total disbursements	-	100	-	346,543	-
Excess (deficiency) of receipts over disbursements	-	4,738	375	28,871	18,169
Cash and investments - ending	\$ 6,913	\$ 18,272	\$ 438	\$ 146,835	\$ 176,763

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Supplemental Adult Probation S	Supplemental Juvenile Probatio	Law Enforcement Cont. Educatio	Sheriff Sale Administration	K-9 Donations
Cash and investments - beginning	\$ 242,239	\$ 10,735	\$ 32,036	\$ 43,083	\$ 3,285
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	91,476	2,372	2,380	4,600	-
Total receipts	91,476	2,372	2,380	4,600	-
Disbursements:					
Personal services	139,048	-	-	-	-
Supplies	1,133	1,647	-	-	-
Other services and charges	341	240	1,761	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,215	-	-	2,000	357
Total disbursements	141,737	1,887	1,761	2,000	357
Excess (deficiency) of receipts over disbursements	(50,261)	485	619	2,600	(357)
Cash and investments - ending	\$ 191,978	\$ 11,220	\$ 32,655	\$ 45,683	\$ 2,928

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health Clinic	Courthouse Renovation	Jail Bond	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 26,875	\$ 12,329	\$ 472,375	\$ 14,596	\$ -
Receipts:					
Taxes	-	-	776,945	-	25,565,187
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	78,316	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	38	-	-
Other receipts	14,002	-	-	2,255,632	-
Total receipts	14,002	-	855,299	2,255,632	25,565,187
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	840,808	-	-
Capital outlay	-	-	-	-	-
Other disbursements	21,421	-	-	2,260,910	25,565,187
Total disbursements	21,421	-	840,808	2,260,910	25,565,187
Excess (deficiency) of receipts over disbursements	(7,419)	-	14,491	(5,278)	-
Cash and investments - ending	\$ 19,456	\$ 12,329	\$ 486,866	\$ 9,318	\$ -

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 75
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	122,017	639	1,797	128,933	100
Total receipts	<u>122,017</u>	<u>639</u>	<u>1,797</u>	<u>128,933</u>	<u>100</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	128,933	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	122,017	639	1,797	-	175
Total disbursements	<u>122,017</u>	<u>639</u>	<u>1,797</u>	<u>128,933</u>	<u>175</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Infraction Judgements	Special Death Benefit	State Disclosure State Share	Coroners Training & Cont. Educ	Interstate Compact State Share
Cash and investments - beginning	\$ 953	\$ -	\$ 310	\$ 429	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,566	1,930	3,700	2,383	375
Total receipts	<u>9,566</u>	<u>1,930</u>	<u>3,700</u>	<u>2,383</u>	<u>375</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,947	1,805	3,595	2,475	375
Total disbursements	<u>9,947</u>	<u>1,805</u>	<u>3,595</u>	<u>2,475</u>	<u>375</u>
Excess (deficiency) of receipts over disbursements	<u>(381)</u>	<u>125</u>	<u>105</u>	<u>(92)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 572</u>	<u>\$ 125</u>	<u>\$ 415</u>	<u>\$ 337</u>	<u>\$ -</u>

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ 230	\$ -	\$ -	\$ 7,618	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,183	212	75	10,833	281
Total receipts	<u>3,183</u>	<u>212</u>	<u>75</u>	<u>10,833</u>	<u>281</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,140	201	75	11,151	281
Total disbursements	<u>3,140</u>	<u>201</u>	<u>75</u>	<u>11,151</u>	<u>281</u>
Excess (deficiency) of receipts over disbursements	<u>43</u>	<u>11</u>	<u>-</u>	<u>(318)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 273</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 7,300</u>	<u>\$ -</u>

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ 64,466	\$ 4,269	\$ 3,758	\$ 145,693	\$ 36,720
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	167,422	41,606	974	11,505	17,305
Total receipts	167,422	41,606	974	11,505	17,305
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	82,180	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,108	27,404	500	-	23,843
Total disbursements	135,288	27,404	500	-	23,843
Excess (deficiency) of receipts over disbursements	32,134	14,202	474	11,505	(6,538)
Cash and investments - ending	\$ 96,600	\$ 18,471	\$ 4,232	\$ 157,198	\$ 30,182



WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Incentive	Courts/Clerk Expansion	CAGIT County Certified Shares	Sheriff Donation	MVH Restricted
Cash and investments - beginning	\$ 68,342	\$ 96,388	\$ 1,197,505	\$ 1,209	\$ 735,284
Receipts:					
Taxes	-	429,390	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	43,275	-	-	1,464,255
Charges for services	-	-	-	-	-
Fines and forfeits	-	21	-	-	-
Other receipts	11,505	-	19,200	-	149,962
Total receipts	11,505	472,686	19,200	-	1,614,217
Disbursements:					
Personal services	-	-	-	-	515,000
Supplies	-	-	-	-	129,626
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	476,000	-	-	-
Capital outlay	-	-	145,000	-	863,817
Other disbursements	9,332	-	-	-	-
Total disbursements	9,332	476,000	145,000	-	1,508,443
Excess (deficiency) of receipts over disbursements	2,173	(3,314)	(125,800)	-	105,774
Cash and investments - ending	\$ 70,515	\$ 93,074	\$ 1,071,705	\$ 1,209	\$ 841,058

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LOIT Special Distribution	LIT-Dedicated to PSAP	SRI/Commissioner Auction	Sheriff's Repeater Tower Fund	Coroner Fund
Cash and investments - beginning	\$ 30,310	\$ 94,930	\$ 2,958	\$ 7,511	\$ 340
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	101,585	-	6,390	-
Total receipts	-	101,585	-	6,390	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,310	-	-	10,397	-
Total disbursements	30,310	-	-	10,397	-
Excess (deficiency) of receipts over disbursements	(30,310)	101,585	-	(4,007)	-
Cash and investments - ending	\$ -	\$ 196,515	\$ 2,958	\$ 3,504	\$ 340

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Comm Corr Home Detention	Wash Co Pros Investigation	County Correctional Fund	Nancy J Morris Fund	Comm. Service Restitution
Cash and investments - beginning	\$ 102,601	\$ 17,714	\$ 45,011	\$ 8,956	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,676	-	30,603	-	3,188
Total receipts	18,676	-	30,603	-	3,188
Disbursements:					
Personal services	-	-	-	-	-
Supplies	4,711	-	-	-	-
Other services and charges	7,517	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	35,000	-	-
Other disbursements	-	-	-	-	3,031
Total disbursements	12,228	-	35,000	-	3,031
Excess (deficiency) of receipts over disbursements	6,448	-	(4,397)	-	157
Cash and investments - ending	\$ 109,049	\$ 17,714	\$ 40,614	\$ 8,956	\$ 177

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Urine Screen Test	State Welfare Excise Allocatio	Cumulative Park & Recreation	Horse Drawn Vehicles	Rodman Cemetery Donation
Cash and investments - beginning	\$ 70,611	\$ -	\$ 232	\$ 26,485	\$ 533
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,237	419,300	-	3,938	770
Total receipts	23,237	419,300	-	3,938	770
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,885	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	15,980	-	-	-	-
Other disbursements	-	419,300	-	401	-
Total disbursements	27,865	419,300	-	401	-
Excess (deficiency) of receipts over disbursements	(4,628)	-	-	3,537	770
Cash and investments - ending	\$ 65,983	\$ -	\$ 232	\$ 30,022	\$ 1,303

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Hebron Cemetery Donation	Standish Cemetery	Alcohol & Drug	Washington EDA-Industrial Park	Jury Pay Fund
Cash and investments - beginning	\$ 1,772	\$ 2,471	\$ 15,814	\$ 230,101	\$ 1,690
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	35,681	105,210	1,307
Total receipts	-	-	35,681	105,210	1,307
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	47,713	5,667	300
Total disbursements	-	-	47,713	5,667	300
Excess (deficiency) of receipts over disbursements	-	-	(12,032)	99,543	1,007
Cash and investments - ending	\$ 1,772	\$ 2,471	\$ 3,782	\$ 329,644	\$ 2,697

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	<u>Marijuana</u>	<u>Pre-Trial Prosecutor</u>	<u>Co. Law Enforcement Cont. Ed</u>	<u>A &amp; D Veterans Court-Pact</u>	<u>Airport/Speedway</u>
Cash and investments - beginning	\$ 12,074	\$ 9,665	\$ 4,863	\$ 175	\$ 71,853
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	734	24,442	-	7,597	19,599
Total receipts	<u>734</u>	<u>24,442</u>	<u>-</u>	<u>7,597</u>	<u>19,599</u>
Disbursements:					
Personal services	717	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,999	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,809	4,881	-	-	-
Other disbursements	-	-	-	7,222	44,415
Total disbursements	<u>2,526</u>	<u>6,880</u>	<u>-</u>	<u>7,222</u>	<u>44,415</u>
Excess (deficiency) of receipts over disbursements	<u>(1,792)</u>	<u>17,562</u>	<u>-</u>	<u>375</u>	<u>(24,816)</u>
Cash and investments - ending	<u>\$ 10,282</u>	<u>\$ 27,227</u>	<u>\$ 4,863</u>	<u>\$ 550</u>	<u>\$ 47,037</u>

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cedit Holding	Sheriff Drug Investigation	EEDMA Program	Prosecutor Controlled Purchase	Emergency Management Donation
Cash and investments - beginning	\$ 26,172	\$ 6,336	\$ 4,182	\$ 5,525	\$ 800
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	375	-	-	-
Total disbursements	-	375	-	-	-
Excess (deficiency) of receipts over disbursements	-	(375)	-	-	-
Cash and investments - ending	\$ 26,172	\$ 5,961	\$ 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, 2020

	Courthouse Lighting Project	Wash Co Training Bureau	Pioneer Cemetery Fund	Washington County EMS Donation	BPPE Local Service Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,465	7,144	500	250	1,075
Total receipts	<u>40,465</u>	<u>7,144</u>	<u>500</u>	<u>250</u>	<u>1,075</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,101	872	-	-	1,075
Total disbursements	<u>15,101</u>	<u>872</u>	<u>-</u>	<u>-</u>	<u>1,075</u>
Excess (deficiency) of receipts over disbursements	<u>25,364</u>	<u>6,272</u>	<u>500</u>	<u>250</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,364</u>	<u>\$ 6,272</u>	<u>\$ 500</u>	<u>\$ 250</u>	<u>\$ -</u>



WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT-Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Bioterrorism/Health Fund
Cash and investments - beginning	\$ 164,429	\$ -	\$ -	\$ -	\$ 22
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	81,337	7,465,995	1,452,565	1,706,528	-
Total receipts	81,337	7,465,995	1,452,565	1,706,528	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	7,465,995	1,452,565	1,706,528	-
Total disbursements	-	7,465,995	1,452,565	1,706,528	-
Excess (deficiency) of receipts over disbursements	81,337	-	-	-	-
Cash and investments - ending	\$ 245,766	\$ -	\$ -	\$ -	\$ 22

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Hava Voting Machine Title III	Ebola/Infectious Disease Contr	JCC Discretionary Grant	DOC615 TANF	Community Corrections-Juvenile
Cash and investments - beginning	\$ 1,463	\$ 3,748	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	97,634	16,272	146,451
Total receipts	-	-	97,634	16,272	146,451
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,747	97,634	16,272	146,451
Total disbursements	-	3,747	97,634	16,272	146,451
Excess (deficiency) of receipts over disbursements	-	(3,747)	-	-	-
Cash and investments - ending	\$ 1,463	\$ 1	\$ -	\$ -	\$ -

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Indiana State Opioid Response	CARES Provider Relief Fund	COVID Grant Fund	COVID Grant-Election	COVID Grant-ICJI	Community Crossings Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	120,000	30,925	906,576	3,578	-	857,837
Total receipts	120,000	30,925	906,576	3,578	-	857,837
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	120,000	13,200	906,576	3,578	23,219	857,837
Total disbursements	120,000	13,200	906,576	3,578	23,219	857,837
Excess (deficiency) of receipts over disbursements	-	17,725	-	-	(23,219)	-
Cash and investments - ending	\$ -	\$ 17,725	\$ -	\$ -	\$ (23,219)	\$ -

WASHINGTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Washington Co. Tourism	Sheriff Investigative Fund	Crime Victim Assistance	Adult Protective Service (Apsu)	Totals
Cash and investments - beginning	\$ 62,925	\$ 369	\$ -	\$ (52,134)	\$ 18,866,873
Receipts:					
Taxes	-	-	-	-	37,221,281
Licenses and permits	-	-	-	-	25,139
Intergovernmental receipts	-	-	-	-	4,083,077
Charges for services	-	-	-	-	406,496
Fines and forfeits	-	-	-	-	2,183,415
Other receipts	29,349	-	26,565	220,328	27,216,437
Total receipts	29,349	-	26,565	220,328	71,135,845
Disbursements:					
Personal services	-	-	42,170	208,017	9,976,750
Supplies	-	-	-	4,944	803,533
Other services and charges	-	-	-	9,623	5,503,364
Debt service - principal and interest	-	-	-	-	1,340,589
Capital outlay	-	-	-	-	3,542,537
Other disbursements	33,674	96	-	-	47,754,600
Total disbursements	33,674	96	42,170	222,584	68,921,373
Excess (deficiency) of receipts over disbursements	(4,325)	(96)	(15,605)	(2,256)	2,214,472
Cash and investments - ending	\$ 58,600	\$ 273	\$ (15,605)	\$ (54,390)	\$ 21,081,345

WASHINGTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 486,917</u>	<u>\$ -</u>

WASHINGTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Alpha Leasing	Highway Trucks - Freightliner	\$ 135,967	01/01/2020	12/31/2023
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	815,000	08/01/2013	02/01/2033
Washington County Building Corporation	Court Bond	472,500	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>\$ 1,468,101</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	3 2018 Internationals	\$ 165,744	\$ 112,420
Notes and loans payable	Defibs for Ambulance Service	45,690	23,782
Notes and loans payable	Medical Equipment	<u>86,707</u>	<u>30,722</u>
Totals		<u>\$ 298,141</u>	<u>\$ 166,924</u>

WASHINGTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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 governmental activities	<u>49,948,585</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/>.