

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

EXAMINATION REPORT  
OF  
SWITZERLAND COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
12/21/2011



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	6-7
Notes to Financial Statement.....	8-12
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	14-33
Schedule of Capital Assets.....	34
Schedule of Long-Term Debt .....	35
Other Reports.....	36
Exit Conference.....	37

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Rachel A. Schuler Gayle A. Rayles	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Stacey L. Penick	01-01-09 to 12-31-12
Clerk of Circuit Court	Ginger Peters Kimberly Hambrick	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Darla McAlister	01-01-09 to 12-31-12
Sheriff	Nathan E. Hughes Roy Leap	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Brian L. Morton	01-01-10 to 12-31-11
President of the County Council	Michael L. Jones	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

We have examined the financial statement of Switzerland County, for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, and County Council, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 7, 2011

(This page intentionally left blank.)

FINANCIAL STATEMENT

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 261,981	\$ 4,351,470	\$ 4,839,213	\$ (225,762)
Local Road And Street	9,028	92,863	93,909	7,982
Accident Report	10,897	820	-	11,717
Firearms Training	2,482	4,780	4,719	2,543
County Health	239,350	280,919	273,625	246,644
Vin Check	9,294	620	-	9,914
Clerk's Records Perpetuation	4,481	2,674	-	7,155
Casino Revenue	5,021,356	11,480,582	11,527,273	4,974,665
Emergency 911	87,246	118,281	184,839	20,688
Co Drug Free Community	18,500	12,427	10,184	20,743
Lepc Local Emergency Planning	4,416	200	1,047	3,569
Highway	151,909	946,275	997,150	101,034
County Park And Recreation	12,577	7,500	11,115	8,962
Property Reassessment	124,965	60,172	146,829	38,308
Prosecutor's Incentive	9,237	3,501	2,118	10,620
County Extradition	300	-	-	300
Juvenile Probation Service	1,733	581	-	2,314
Adult Probation Services	17,902	26,001	24,039	19,864
Recorder's Records Perpetuation	33,682	11,681	225	45,138
County User's Fee	19,402	3,029	1,479	20,952
Family And Children	85	-	(565)	650
Local Health Maintenance	73,029	33,139	23,020	83,148
Pretrial Diversion	35,322	6,270	3,468	38,124
Gal	3,647	18,969	17,563	5,053
Misdemeanor Fund	27,612	7,049	-	34,661
Medical Assistance To Wards	-	230	-	230
Clerk's Incentive	8,926	2,327	2,257	8,996
Surveyor's Corner Perpetuation	11,021	2,425	13,250	196
Sheriff's Continuing Education	33	-	-	33
Jury Fees	15,467	1,522	-	16,989
Tax Sale Costs	33,369	14,240	11,410	36,199
Rainy Day Fund	-	146,235	-	146,235
Infraction Deferral	27,929	3,584	-	31,513
Jsscsc	403	43,709	41,224	2,888
County Cemetery Board	6,957	24,310	22,534	8,733
Smc Operating Fund	118,054	44,224	60,337	101,941
Nurse Managed Clinic	177,458	225,514	205,262	197,710
Levy Excess	1,791	7,104	-	8,895
Spay/Neuter Fund - Animal Shelter	2,912	12,214	11,927	3,199
Co Identification Security	17,698	4,040	-	21,738
Sales Disclosure State	145	1,155	1,210	90
County Option	-	1,552,749	1,552,749	-
Probation Admin Fee	21,823	9,404	-	31,227
Hoosier Safe-T	249	-	-	249
Hollywood Park	(27,154)	368,637	346,493	(5,010)
Markland Park Grant Fund	9,159	-	-	9,159
Solid Waste Management	-	57,420	57,420	-
Emergency Response Team	140	-	-	140
County Road Ordinance	517	-	-	517
County Sales Disclosure	8,231	1,155	250	9,136
Ema-Homeland Security Grant	627	-	-	627
East Enterprise Regional Sewer	19,363	9,148	20,655	7,856
Danglade/Animal Shelter	3,681	-	-	3,681
Mental Health Tax	-	58,124	58,124	-
Title 3 (Voting)	14,760	-	-	14,760
Wireless 911 Collections	21,281	52,734	56,023	17,992
Solid Waste Grant	100	-	-	100
Moorefield/Bennington Sewer Plan	509,800	343,282	922,107	(69,025)
Florence Sewer District	-	459	459	-
County Spay/Neuter Program	(765)	10,900	10,211	(76)
Pca Fees	85	155	14	226
Excise Tax Allocation	149,307	348,866	315,064	183,109
States Share Of Delinquent Tax	-	5,813	2,148	3,665
Ihcda-Owner Occupied Rehab	-	4,850	4,850	-
Final Hea 1001-2007 2008 Ptrc	-	26,942	26,942	-
Kennel Cover Grant	-	9,390	5,240	4,150
Town Mvh	-	7,241	7,241	-
Clerk Arra Fund	-	174	-	174
Supplemental Public Defender	-	14,419	-	14,419

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

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
2009 Bond Issue	3,083,622	220,733	2,180,437	1,123,918
Cumulative Cap	177,307	80,480	110,538	147,249
Cumulative Bridge	184,115	244,439	351,670	76,884
Redev Rev Bond 2010	-	500,000	-	500,000
Sex & Violent Offender Admn	-	250	15	235
Congressional School Principal	18,571	18,571	18,571	18,571
Cemetery Interest	2,121	9	-	2,130
Veteran's Monument Fund	-	5,250	-	5,250
Vevay-Switz Co. Grant/Sheriff	-	1,250	-	1,250
City And Town Court Costs	7,568	3,586	-	11,154
Coroner's Continuing Education	9	502	490	21
Congressional School Interest	11,400	201	371	11,230
Tax Sale Surplus	32,893	63,786	45,473	51,206
Tax Sale Redemption	1,671	33,600	24,276	10,995
Surplus Tax	(2,225)	5,238	2,427	586
State Settlement	2,955	51	2,955	51
Fines And Forfeitures	3,766	13,691	15,004	2,453
Infraction Judgements	2,038	16,081	17,219	900
Inheritance Tax	-	37,018	26,726	10,292
Deferred Compensation	-	55,350	55,350	-
Federal Withholding	-	280,571	280,571	-
State Withholding	-	115,926	115,926	-
Fica Withholding	-	406,700	406,700	-
County Withholding	-	30,209	30,209	-
Credit Union	-	27,920	27,920	-
Health Insurance	5,296	106,908	106,777	5,427
Payroll Withholdings-United Way	-	260	260	-
Education Plate Fee	-	75	75	-
Innkeepers Tax	77,424	328,885	316,640	89,669
Financial Institution Tax	-	17,026	17,026	-
Campaign Finance Enforcement	66	-	-	66
City Ordinance	132	-	-	132
Sheriff Retirement	-	13,497	13,497	-
Payroll Withholding-Uniforms	-	1,193	1,193	-
Payroll Withholding-Political	1	348	348	1
Medicare Withholding	-	95,116	95,116	-
St Mortgage Fund	100	1,113	1,108	105
Child Restraint Violation	-	125	125	-
Interstate Compact	150	75	-	225
Payroll Withholding-Garnishment	-	4,336	4,336	-
Hea 1001 State Homestead Credit	(18,543)	39,118	20,525	50
Ymca Deduction	-	260	260	-
Great West Withholding	-	20,107	19,857	250
County Poor Relief	-	42,663	42,663	-
Sheriff Service Of Process	4,979	4,589	-	9,568
Commercial Vehicle Excise Tax	-	6,831	6,831	-
Township General Tax	-	94,177	94,177	-
Park And Rec Tax	-	8,289	8,289	-
Firefighting Tax	-	48,645	48,645	-
Library Tax	-	177,408	177,408	-
School Cumulative Tax	-	1,955,942	1,955,942	-
Corporation Tax	-	313,559	313,559	-
4-H Cum Bldg Tax	-	7,265	7,265	-
Bus Replacement Tax	-	133,713	133,713	-
School Transportation Tax	-	1,164,028	1,164,028	-
County Treasurer	178,355	7,752,079	7,739,946	190,488
Clerk of the Circuit Court	264,097	1,322,065	1,318,562	267,600
County Recorder	50	42,885	42,885	50
County Sheriff	969	620,655	620,938	686
Inmate Trust	1,778	70,060	71,488	350
Medical Care for Inmates	2,519	1,264	1,806	1,977
Sheriff Commissary	12,573	72,035	73,030	11,578
Redevelopment Commission	678,958	197,471	452,898	423,531
Probation Department	4,851	73,507	73,203	5,155
County Police Pension	448,334	222,694	175,020	496,008
Totals	<u>\$ 12,521,700</u>	<u>\$ 38,006,176</u>	<u>\$ 40,748,938</u>	<u>\$ 9,778,938</u>

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

SWITZERLAND 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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 may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

SWITZERLAND 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, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. *Pension Plans***

*A. 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. 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.

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Accident Report	Firearms Training	County Health	Vin Check	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 261,981	\$ 9,028	\$ 10,897	\$ 2,482	\$ 239,350	\$ 9,294	\$ 4,481
Receipts:							
Taxes	2,554,822	-	-	-	231,553	-	-
Intergovernmental	8,071	92,863	-	-	27,820	-	-
Charges for services	128,078	-	820	-	-	-	-
Fines and forfeits	43,984	-	-	-	7,752	-	2,674
Other receipts	1,616,515	-	-	4,780	13,794	620	-
Total receipts	<u>4,351,470</u>	<u>92,863</u>	<u>820</u>	<u>4,780</u>	<u>280,919</u>	<u>620</u>	<u>2,674</u>
Disbursements:							
Personal services	2,368,818	-	-	-	229,907	-	-
Supplies	232,889	93,909	-	-	10,117	-	-
Other services and charges	2,156,870	-	-	-	25,958	-	-
Debt service - principal and interest	7,094	-	-	-	-	-	-
Capital outlay	18,074	-	-	-	7,643	-	-
Other disbursements	55,468	-	-	4,719	-	-	-
Total disbursements	<u>4,839,213</u>	<u>93,909</u>	<u>-</u>	<u>4,719</u>	<u>273,625</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(487,743)</u>	<u>(1,046)</u>	<u>820</u>	<u>61</u>	<u>7,294</u>	<u>620</u>	<u>2,674</u>
Cash and investments - ending	<u>\$ (225,762)</u>	<u>\$ 7,982</u>	<u>\$ 11,717</u>	<u>\$ 2,543</u>	<u>\$ 246,644</u>	<u>\$ 9,914</u>	<u>\$ 7,155</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Casino Revenue	Emergency 911	Co Drug Free Community	Lepc Local Emergency Planning	Highway	County Park And Recreation	Property Reassessment
Cash and investments - beginning	\$ 5,021,356	\$ 87,246	\$ 18,500	\$ 4,416	\$ 151,909	\$ 12,577	\$ 124,965
Receipts:							
Taxes	-	-	-	-	-	-	45,484
Intergovernmental	-	4,168	-	-	946,275	-	185
Charges for services	-	93,873	-	-	-	-	-
Fines and forfeits	-	-	12,427	-	-	-	-
Other receipts	11,480,582	20,240	-	200	-	7,500	14,503
Total receipts	11,480,582	118,281	12,427	200	946,275	7,500	60,172
Disbursements:							
Personal services	-	94,480	-	-	637,602	-	34,040
Supplies	-	-	-	55	211,523	-	-
Other services and charges	-	90,359	-	992	148,025	-	112,394
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,527,273	-	10,184	-	-	11,115	395
Total disbursements	11,527,273	184,839	10,184	1,047	997,150	11,115	146,829
Excess (deficiency) of receipts over disbursements	(46,691)	(66,558)	2,243	(847)	(50,875)	(3,615)	(86,657)
Cash and investments - ending	\$ 4,974,665	\$ 20,688	\$ 20,743	\$ 3,569	\$ 101,034	\$ 8,962	\$ 38,308

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor's Incentive	County Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	County User's Fee	Family And Children
Cash and investments - beginning	\$ 9,237	\$ 300	\$ 1,733	\$ 17,902	\$ 33,682	\$ 19,402	\$ 85
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	3,501	-	-	-	-	-	-
Charges for services	-	-	581	26,001	11,681	-	-
Fines and forfeits	-	-	-	-	-	3,029	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,501</u>	<u>-</u>	<u>581</u>	<u>26,001</u>	<u>11,681</u>	<u>3,029</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	11,853	-	-	-
Supplies	-	-	-	420	-	-	-
Other services and charges	-	-	-	6,083	-	-	(565)
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,683	-	-	-
Other disbursements	2,118	-	-	-	225	1,479	-
Total disbursements	<u>2,118</u>	<u>-</u>	<u>-</u>	<u>24,039</u>	<u>225</u>	<u>1,479</u>	<u>(565)</u>
Excess (deficiency) of receipts over disbursements	<u>1,383</u>	<u>-</u>	<u>581</u>	<u>1,962</u>	<u>11,456</u>	<u>1,550</u>	<u>565</u>
Cash and investments - ending	<u>\$ 10,620</u>	<u>\$ 300</u>	<u>\$ 2,314</u>	<u>\$ 19,864</u>	<u>\$ 45,138</u>	<u>\$ 20,952</u>	<u>\$ 650</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Health Maintenance	Pretrial Diversion	Gal	Misdemeanor Fund	Medical Assistance To Wards	Clerk's Incentive	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 73,029	\$ 35,322	\$ 3,647	\$ 27,612	\$ -	\$ 8,926	\$ 11,021
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	33,139	-	6,969	7,049	-	2,327	-
Charges for services	-	-	-	-	-	-	2,425
Fines and forfeits	-	6,270	-	-	-	-	-
Other receipts	-	-	12,000	-	230	-	-
Total receipts	<u>33,139</u>	<u>6,270</u>	<u>18,969</u>	<u>7,049</u>	<u>230</u>	<u>2,327</u>	<u>2,425</u>
Disbursements:							
Personal services	805	3,468	14,969	-	-	-	-
Supplies	758	-	-	-	-	-	-
Other services and charges	11,457	-	2,594	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,000	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,257	13,250
Total disbursements	<u>23,020</u>	<u>3,468</u>	<u>17,563</u>	<u>-</u>	<u>-</u>	<u>2,257</u>	<u>13,250</u>
Excess (deficiency) of receipts over disbursements	<u>10,119</u>	<u>2,802</u>	<u>1,406</u>	<u>7,049</u>	<u>230</u>	<u>70</u>	<u>(10,825)</u>
Cash and investments - ending	<u>\$ 83,148</u>	<u>\$ 38,124</u>	<u>\$ 5,053</u>	<u>\$ 34,661</u>	<u>\$ 230</u>	<u>\$ 8,996</u>	<u>\$ 196</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff's Continuing Education	Jury Fees	Tax Sale Costs	Rainy Day Fund	Infraction Deferral	Jsscsc	County Cemeter Board
Cash and investments - beginning	\$ 33	\$ 15,467	\$ 33,369	\$ -	\$ 27,929	\$ 403	\$ 6,957
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	146,235	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,522	14,240	-	3,584	43,709	24,310
Total receipts	-	1,522	14,240	146,235	3,584	43,709	24,310
Disbursements:							
Personal services	-	-	-	-	-	25,814	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	11,410	-	-	15,410	22,534
Total disbursements	-	-	11,410	-	-	41,224	22,534
Excess (deficiency) of receipts over disbursements	-	1,522	2,830	146,235	3,584	2,485	1,776
Cash and investments - ending	\$ 33	\$ 16,989	\$ 36,199	\$ 146,235	\$ 31,513	\$ 2,888	\$ 8,733

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Scmc Operating Fund	Nurse Managed Clinic	Levy Excess	Spay/Neuter Fund - Animal Shelter	Co Identification Security	Sales Disclosure State	County Option
Cash and investments - beginning	\$ 118,054	\$ 177,458	\$ 1,791	\$ 2,912	\$ 17,698	\$ 145	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	149,881	-	-	-	-	1,552,749
Charges for services	-	75,507	-	-	4,040	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	44,224	126	7,104	12,214	-	1,155	-
Total receipts	44,224	225,514	7,104	12,214	4,040	1,155	1,552,749
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	205,262	-	-	-	-	-
Other disbursements	60,337	-	-	11,927	-	1,210	1,552,749
Total disbursements	60,337	205,262	-	11,927	-	1,210	1,552,749
Excess (deficiency) of receipts over disbursements	(16,113)	20,252	7,104	287	4,040	(55)	-
Cash and investments - ending	\$ 101,941	\$ 197,710	\$ 8,895	\$ 3,199	\$ 21,738	\$ 90	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Probation Admin Fee	Hoosier Safe-T	Hollywood Park	Markland Park Grant Fund	Solid Waste Management	Emergency Response Team	County Road Ordinance
Cash and investments - beginning	\$ 21,823	\$ 249	\$ (27,154)	\$ 9,159	\$ -	\$ 140	\$ 517
Receipts:							
Taxes	-	-	-	-	57,371	-	-
Intergovernmental	-	-	-	-	49	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,404	-	-	-	-	-	-
Other receipts	-	-	368,637	-	-	-	-
Total receipts	<u>9,404</u>	<u>-</u>	<u>368,637</u>	<u>-</u>	<u>57,420</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	305,669	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	40,824	-	57,420	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>346,493</u>	<u>-</u>	<u>57,420</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,404</u>	<u>-</u>	<u>22,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 31,227</u>	<u>\$ 249</u>	<u>\$ (5,010)</u>	<u>\$ 9,159</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ 517</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Sales Disclosure	Ema-Homeland Security Grant	East Enterprise Regional Sewer	Danglade/Animal Shelter	Mental Health Tax	Title 3 (Voting)	Wireless 911 Colletions
Cash and investments - beginning	\$ 8,231	\$ 627	\$ 19,363	\$ 3,681	\$ -	\$ 14,760	\$ 21,281
Receipts:							
Taxes	-	-	-	-	57,888	-	-
Intergovernmental	-	-	-	-	236	-	-
Charges for services	-	-	-	-	-	-	52,734
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,155	-	9,148	-	-	-	-
Total receipts	<u>1,155</u>	<u>-</u>	<u>9,148</u>	<u>-</u>	<u>58,124</u>	<u>-</u>	<u>52,734</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	23,412
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	32,611
Other disbursements	250	-	20,655	-	58,124	-	-
Total disbursements	<u>250</u>	<u>-</u>	<u>20,655</u>	<u>-</u>	<u>58,124</u>	<u>-</u>	<u>56,023</u>
Excess (deficiency) of receipts over disbursements	<u>905</u>	<u>-</u>	<u>(11,507)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,289)</u>
Cash and investments - ending	<u>\$ 9,136</u>	<u>\$ 627</u>	<u>\$ 7,856</u>	<u>\$ 3,681</u>	<u>\$ -</u>	<u>\$ 14,760</u>	<u>\$ 17,992</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Solid Waste Grant	Moorefield/Bennington Sewer Plan	Florence Sewer District	County Spay/Neuter Program	Pca Fees	Excise Tax Allocation	States Share Of Delinquent Tax
Cash and investments - beginning	\$ 100	\$ 509,800	\$ -	\$ (765)	\$ 85	\$ 149,307	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	338,282	-	-	155	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,000	459	10,900	-	348,866	5,813
Total receipts	-	343,282	459	10,900	155	348,866	5,813
Disbursements:							
Personal services	-	11,441	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	910,666	459	10,211	14	315,064	2,148
Total disbursements	-	922,107	459	10,211	14	315,064	2,148
Excess (deficiency) of receipts over disbursements	-	(578,825)	-	689	141	33,802	3,665
Cash and investments - ending	\$ 100	\$ (69,025)	\$ -	\$ (76)	\$ 226	\$ 183,109	\$ 3,665

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Ihcda-Owner Occupied Rehab	Final Hea 1001-2007 2008 Ptrc	Kennel Cover Grant	Town Mvh	Clerk Arra Fund	Supplemental Public Defender	2009 Bond Issue
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,083,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	4,850	26,942	9,390	-	174	14,419	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	7,241	-	-	220,733
Total receipts	<u>4,850</u>	<u>26,942</u>	<u>9,390</u>	<u>7,241</u>	<u>174</u>	<u>14,419</u>	<u>220,733</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,850	26,942	5,240	7,241	-	-	2,180,437
Total disbursements	<u>4,850</u>	<u>26,942</u>	<u>5,240</u>	<u>7,241</u>	<u>-</u>	<u>-</u>	<u>2,180,437</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>4,150</u>	<u>-</u>	<u>174</u>	<u>14,419</u>	<u>(1,959,704)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,150</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ 14,419</u>	<u>\$ 1,123,918</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Cap	Cumulative Bridge	Redev Rev Bond 2010	Sex & Violent Offender Admn	Congressional School Principal	Cemetery Interest	Veteran's Monument Fund
Cash and investments - beginning	\$ 177,307	\$ 184,115	\$ -	\$ -	\$ 18,571	\$ 2,121	\$ -
Receipts:							
Taxes	80,147	243,441	-	-	-	-	-
Intergovernmental	333	998	-	-	-	-	-
Charges for services	-	-	500,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	250	18,571	9	5,250
Total receipts	<u>80,480</u>	<u>244,439</u>	<u>500,000</u>	<u>250</u>	<u>18,571</u>	<u>9</u>	<u>5,250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	49,477	351,670	-	15	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	52,021	-	-	-	-	-	-
Other disbursements	9,040	-	-	-	18,571	-	-
Total disbursements	<u>110,538</u>	<u>351,670</u>	<u>-</u>	<u>15</u>	<u>18,571</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(30,058)</u>	<u>(107,231)</u>	<u>500,000</u>	<u>235</u>	<u>-</u>	<u>9</u>	<u>5,250</u>
Cash and investments - ending	<u>\$ 147,249</u>	<u>\$ 76,884</u>	<u>\$ 500,000</u>	<u>\$ 235</u>	<u>\$ 18,571</u>	<u>\$ 2,130</u>	<u>\$ 5,250</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Vevay-Switz Co. Grant/Sheriff	City And Town Court Costs	Coroner's Continuing Education	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ -	\$ 7,568	\$ 9	\$ 11,400	\$ 32,893	\$ 1,671	\$ (2,225)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,250	3,586	502	201	63,786	33,600	5,238
Total receipts	1,250	3,586	502	201	63,786	33,600	5,238
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	490	371	45,473	24,276	2,427
Total disbursements	-	-	490	371	45,473	24,276	2,427
Excess (deficiency) of receipts over disbursements	1,250	3,586	12	(170)	18,313	9,324	2,811
Cash and investments - ending	\$ 1,250	\$ 11,154	\$ 21	\$ 11,230	\$ 51,206	\$ 10,995	\$ 586

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Settlement	Fines And Forfeitures	Infraction Judgements	Inheritance Tax	Deferred Compensation	Federal Withholding	State Withholding
Cash and investments - beginning	\$ 2,955	\$ 3,766	\$ 2,038	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	51	13,691	16,081	37,018	55,350	280,571	115,926
Total receipts	<u>51</u>	<u>13,691</u>	<u>16,081</u>	<u>37,018</u>	<u>55,350</u>	<u>280,571</u>	<u>115,926</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,955	15,004	17,219	26,726	55,350	280,571	115,926
Total disbursements	<u>2,955</u>	<u>15,004</u>	<u>17,219</u>	<u>26,726</u>	<u>55,350</u>	<u>280,571</u>	<u>115,926</u>
Excess (deficiency) of receipts over disbursements	<u>(2,904)</u>	<u>(1,313)</u>	<u>(1,138)</u>	<u>10,292</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 51</u>	<u>\$ 2,453</u>	<u>\$ 900</u>	<u>\$ 10,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Fica Withholding	County Withholding	Credit Union	Health Insurance	Payroll Withholdings-United Way	Education Plate Fee	Innkeepers Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,296	\$ -	\$ -	\$ 77,424
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	406,700	30,209	27,920	106,908	260	75	328,885
Total receipts	406,700	30,209	27,920	106,908	260	75	328,885
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	406,700	30,209	27,920	106,777	260	75	316,640
Total disbursements	406,700	30,209	27,920	106,777	260	75	316,640
Excess (deficiency) of receipts over disbursements	-	-	-	131	-	-	12,245
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,427	\$ -	\$ -	\$ 89,669

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Financial Institution Tax	Campaign Finance Enforcement	City Ordinance	Sheriff Retirement	Payroll Withholding-Uniforms	Payroll Withholding-Political	Medicare Withholding
Cash and investments - beginning	\$ -	\$ 66	\$ 132	\$ -	\$ -	\$ 1	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,026	-	-	13,497	1,193	348	95,116
Total receipts	17,026	-	-	13,497	1,193	348	95,116
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,026	-	-	13,497	1,193	348	95,116
Total disbursements	17,026	-	-	13,497	1,193	348	95,116
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 66	\$ 132	\$ -	\$ -	\$ 1	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	St Mortgage Fund	Child Restraint Violation	Interstate Compact	Payroll Withholding-Garnishment	Hea 1001 State Homestead Credit	Ymca Deduction
Cash and investments - beginning	\$ 100	\$ -	\$ 150	\$ -	\$ (18,543)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,113	125	75	4,336	39,118	260
Total receipts	1,113	125	75	4,336	39,118	260
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,108	125	-	4,336	20,525	260
Total disbursements	1,108	125	-	4,336	20,525	260
Excess (deficiency) of receipts over disbursements	5	-	75	-	18,593	-
Cash and investments - ending	\$ 105	\$ -	\$ 225	\$ -	\$ 50	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Great West Withholding	County Poor Relief	Sheriff Service Of Process	Commercial Vehicle Excise Tax	Township General Tax	Park And Rec Tax
Cash and investments - beginning	\$ -	\$ -	\$ 4,979	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,107	42,663	4,589	6,831	94,177	8,289
Total receipts	<u>20,107</u>	<u>42,663</u>	<u>4,589</u>	<u>6,831</u>	<u>94,177</u>	<u>8,289</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,857	42,663	-	6,831	94,177	8,289
Total disbursements	<u>19,857</u>	<u>42,663</u>	<u>-</u>	<u>6,831</u>	<u>94,177</u>	<u>8,289</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>-</u>	<u>4,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 9,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Firefighting Tax	Library Tax	School Cumulative Tax	Corporation Tax	4-H Cum Bldg Tax	Bus Replacement Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	48,645	177,408	1,955,942	313,559	7,265	133,713
Total receipts	<u>48,645</u>	<u>177,408</u>	<u>1,955,942</u>	<u>313,559</u>	<u>7,265</u>	<u>133,713</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	48,645	177,408	1,955,942	313,559	7,265	133,713
Total disbursements	<u>48,645</u>	<u>177,408</u>	<u>1,955,942</u>	<u>313,559</u>	<u>7,265</u>	<u>133,713</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	School Transportation Tax	County Treasurer	Clerk of the Circuit Court	County Recorder	County Sheriff	Inmate Trust
Cash and investments - beginning	\$ -	\$ 178,355	\$ 264,097	\$ 50	\$ 969	\$ 1,778
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,164,028</u>	<u>7,752,079</u>	<u>1,322,065</u>	<u>42,885</u>	<u>620,655</u>	<u>70,060</u>
Total receipts	<u>1,164,028</u>	<u>7,752,079</u>	<u>1,322,065</u>	<u>42,885</u>	<u>620,655</u>	<u>70,060</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,164,028</u>	<u>7,739,946</u>	<u>1,318,562</u>	<u>42,885</u>	<u>620,938</u>	<u>71,488</u>
Total disbursements	<u>1,164,028</u>	<u>7,739,946</u>	<u>1,318,562</u>	<u>42,885</u>	<u>620,938</u>	<u>71,488</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>12,133</u>	<u>3,503</u>	<u>-</u>	<u>(283)</u>	<u>(1,428)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 190,488</u>	<u>\$ 267,600</u>	<u>\$ 50</u>	<u>\$ 686</u>	<u>\$ 350</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Medical Care for Inmates	Sheriff Commissary	Redevelopment Commission	Probation Department	County Police Pension	Totals
Cash and investments - beginning	\$ 2,519	\$ 12,573	\$ 678,958	\$ 4,851	\$ 448,334	\$ 12,521,700
Receipts:						
Taxes	-	-	-	-	-	3,270,706
Intergovernmental	-	-	-	-	-	3,230,825
Charges for services	-	-	-	-	-	1,041,975
Fines and forfeits	-	-	-	-	-	85,540
Other receipts	1,264	72,035	197,471	73,507	222,694	30,377,130
Total receipts	<u>1,264</u>	<u>72,035</u>	<u>197,471</u>	<u>73,507</u>	<u>222,694</u>	<u>38,006,176</u>
Disbursements:						
Personal services	-	-	-	-	-	3,738,866
Supplies	-	-	-	-	-	549,671
Other services and charges	-	-	-	-	-	2,978,741
Debt service - principal and interest	-	-	-	-	-	7,094
Capital outlay	-	-	-	-	-	331,294
Other disbursements	1,806	73,030	452,898	73,203	175,020	33,143,272
Total disbursements	<u>1,806</u>	<u>73,030</u>	<u>452,898</u>	<u>73,203</u>	<u>175,020</u>	<u>40,748,938</u>
Excess (deficiency) of receipts over disbursements	<u>(542)</u>	<u>(995)</u>	<u>(255,427)</u>	<u>304</u>	<u>47,674</u>	<u>(2,742,762)</u>
Cash and investments - ending	<u>\$ 1,977</u>	<u>\$ 11,578</u>	<u>\$ 423,531</u>	<u>\$ 5,155</u>	<u>\$ 496,008</u>	<u>\$ 9,778,938</u>

SWITZERLAND COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,920,585
Infrastructure	6,516,151
Buildings	9,798,130
Improvements other than buildings	1,165,177
Machinery and equipment	<u>2,565,314</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 22,965,357</u></u>

<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Moorefield-Bennington Sewer District:	
Capital assets, not being depreciated:	
Construction in progress	\$ <u>932,307</u>
 Total business-type activities capital assets	 <u><u>\$ 932,307</u></u>

SWITZERLAND COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Governmental activities:			
Redevelopment District Gaming Revenue Bonds:			
Markland Business Park Development - 2007	\$ 2,925,000	\$ 609,970	Casino 294
Provide Financing for Various Projects - 2009	2,860,000	354,788	Casino 294
Markland Business Park Development - 2010	<u>455,000</u>	<u>109,679</u>	Casino 294
Total debt	<u>\$ 6,240,000</u>	<u>\$ 1,074,437</u>	

SWITZERLAND COUNTY  
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Council  
Board of County Commissioners

SWITZERLAND COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 7, 2011, with Gayle A. Rayles, Auditor; Michael L. Jones, President of the County Council; and Brian L. Morton, President of the Board of County Commissioners.