

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
02/08/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gayle A. Rayles	01-01-11 to 12-31-14
Treasurer	Stacey L. Penick Vickie James	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Kimberly A. Hambrick	01-01-11 to 12-31-14
Sheriff	Roy A. Leap	01-01-11 to 12-31-14
Recorder	Darla McAlister	01-01-09 to 12-31-16
President of the Board of County Commissioners	Brian L. Morton Mark Lohide	01-01-11 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Michael L. Jones	01-01-11 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

We have examined the accompanying financial statement of Switzerland County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 (Indiana Code 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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, 2011, 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 (Indiana Code 36-8-16) and enhanced wireless emergency telephone fees (Indiana Code 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.

Our examination 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 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, County Commissioners, and others within the entity 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

December 14, 2012

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FINANCIAL STATEMENT

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.

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ (225,762)	\$ 4,493,233	\$ 4,474,463	\$ (206,992)
County Highway	101,034	927,322	963,991	64,365
Local Road And Street	7,982	89,503	89,258	8,227
Accident Report	11,717	579	-	12,296
Firearms Training	2,543	2,730	2,166	3,107
Health	246,644	208,880	283,842	171,682
Vehicle Inspection	9,914	395	-	10,309
Clerk's Records Perpetuation	7,155	2,240	7,138	2,257
Riverboat	4,974,665	11,850,226	13,025,214	3,799,677
Emergency Telephone System	20,688	144,035	162,293	2,430
Drug Free Community	20,743	9,669	16,675	13,737
Local Emergency Plan/LEPC	3,569	12,235	10,186	5,618
County Parks And Recreation	8,962	3,875	-	12,837
93.563 Prosecutor IV-D Incentive	10,620	6,826	973	16,473
Extradition	300	-	-	300
Juvenile Probation Service	2,314	266	-	2,580
Adult Probation Services	19,864	20,860	27,646	13,078
Recorder's Records Perpetuation	45,138	11,120	27,695	28,563
County User's Fee	20,952	1,889	100	22,741
Local Health Maintenance	83,148	36,240	25,336	94,052
Pre-trial Diversion	38,124	5,109	5,399	37,834
GAL/CASA	5,053	17,522	17,997	4,578
Misdemeanant	34,661	7,050	-	41,711
93.563 Clerk IV-D Incentive - Post Oct. '99	8,996	4,534	3,707	9,823
Surveyor's Corner Perpetuation	196	2,510	-	2,706
Jury Pay	16,989	948	-	17,937
Tax Sale fees	36,199	10,350	40,245	6,304
Rainy Day	146,235	460	-	146,695
Local Health Dept. Trust Acct.	-	26,124	-	26,124
Levy Excess	8,895	-	8,895	-
Identification Security Protection	21,738	2,365	2,000	22,103
COIT Distribution	-	1,226,755	1,226,755	-
Reassessment 2015	-	118,712	5,754	112,958
Auditors Ineligible Deductions	-	5,135	-	5,135
County Elected Officials Training	-	375	-	375
Cumulative Capital Development	147,249	81,758	63,966	165,041
Cumulative Bridge	76,884	249,177	192,873	133,188
Congressional School Principal	18,571	-	-	18,571
City And Town Court Costs	11,154	2,637	11,154	2,637
Coroner's Continuing Education	21	459	443	37
Congressional School Interest	11,230	-	372	10,858
Tax Sale Surplus	51,206	146,619	65,870	131,955
Tax Sale Redemption	10,995	49,940	24,161	36,774
Surplus Tax	586	8,168	1,718	7,036
State Settlement	51	-	51	-
State Fines And Forfeitures	2,453	12,241	9,560	5,134
Infraction Judgements	900	6,437	7,005	332
Inheritance Tax	10,292	78,433	30,114	58,611
Education Plate Fees Agency	-	75	75	-
Innkeepers Tax	89,669	325,388	328,782	86,275
Financial Institution Tax	-	17,634	17,634	-
Campaign Finance Enforcement - County	66	-	-	66
City Ordinance	132	-	-	132
P/R W/H Sheriff Pension	-	13,486	13,486	-
Mortgage Recording Fees - State Share	105	1,070	1,075	100
Child Restraint Violation Fines	-	50	50	-
Interstate Compact - State Share	225	775	750	250
Hea 1001 State Homestead Credit	50	-	39	11
Settlement	-	6,497,063	6,496,923	140
Sheriff Interview Room Grant	-	7,694	-	7,694
93.563 County IV-D Incentive	-	4,534	-	4,534
Food Pantry Donations	-	4,000	2,500	1,500
2009 SHSP Train/Exercise Fed Grant	-	10,734	10,917	(183)
2009 SHSP Equipment Fed Grant	-	23,149	23,149	-
IN Breast Cancer Aware Trust Fund	-	2,975	1,760	1,215
Parks & Rec/Community Fnd Grant	-	5,000	2,964	2,036
9999 Emergency Mgmt Grant/CFSCI	-	5,000	2,164	2,836
Extension/Administration Bldg	-	1,000,248	472,771	527,477

The notes to the financial statement 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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
EMA Grant	-	3,750	3,750	-
County Treasurer	190,488	6,924,479	6,901,411	213,556
County Recorder	50	39,874	39,874	50
Probation Department	5,155	54,555	56,140	3,570
Sheriff Commissary	11,578	50,740	47,448	14,870
Inmate Trust Fund	350	54,125	54,154	321
Inmate Medical Fund	1,977	894	299	2,572
County Sheriff	686	248,140	248,214	612
Clerk of Circuit Court	267,600	938,931	1,077,567	128,964
Redevelopment Commission	423,531	407,602	522,100	309,033
Sheriff Pension Fund	496,008	648,713	654,306	490,415
Reassessment 2009	38,308	4,137	42,445	-
Family And Children	650	45	-	695
Medical Assistance To Wards	230	-	230	-
Sheriff's Continuing Education	33	-	33	-
Infraction Deferral	31,513	2,126	-	33,639
Senior Citizens Center	2,888	54,143	40,472	16,559
Cemetery Trust	8,733	24,517	7,217	26,033
Switz. Co. Medical Center Operating Fund	101,941	29,224	23,783	107,382
Health Clinic	197,710	248,980	211,858	234,832
Spay/Neuter Program - Animal Shelter	3,199	4,901	14,743	(6,643)
Sales Disclosure - State Share	90	1,155	1,245	-
Probation Admin Fee	31,227	7,284	-	38,511
Hoosier Safe-T	249	-	249	-
Belterra Casino	(5,010)	331,344	326,179	155
Markland Park Grant Fund	9,159	-	-	9,159
Emergency Response Team	140	-	140	-
County Road Ordinance	517	-	-	517
Sales Disclosure - County Share	9,136	1,155	375	9,916
Ema-Homeland Security Grant	627	-	627	-
Sewer Lien Collections	7,856	-	7,856	-
Danglade - Animal Shelter Grant	3,681	-	1,692	1,989
Title 3 (Voting)	14,760	26,705	8,774	32,691
Wireless Emergency Telephone System	17,992	59,399	77,391	-
Solid Waste Grant	100	-	100	-
Moorefield/Bennington Sewer Project Grant	(69,025)	226,040	157,015	-
Spay/Neuter Program County	(76)	10,000	9,893	31
93.563 Prosecutor PCA	226	94	-	320
Excise Tax Allocation	183,109	-	183,109	-
States Share Of Delinquent Tax	3,665	-	3,665	-
Kennel Cover Grant	4,150	-	4,150	-
93.563 ARRA Clerk IV-D Incentive	174	-	-	174
Supplemental Public Defender Services	14,419	71,404	62,059	23,764
2009 Bond Issue	1,123,918	9,798	1,133,716	-
Redev Rev Bond 2010	500,000	-	-	500,000
Sex & Violent Offender Admn	235	1,060	-	1,295
Cemetery Interest	2,130	-	-	2,130
Veteran's Monument Fund	5,250	500	5,750	-
Vevay-Switz Co. Grant/Sheriff	1,250	-	-	1,250
P/R W/H Deferred Compensation	-	59,500	59,500	-
P/R W/H Federal	-	330,950	330,950	-
P/R W/H State	-	114,230	114,230	-
P/R W/H Fica	-	346,901	346,901	-
P/R W/H Local Tax	-	30,800	30,800	-
P/R W/H Savings	-	31,878	31,878	-
P/R W/H Insurance	5,427	149,385	149,167	5,645
P/R W/H - Donations	-	10	10	-
P/R W/H - Uniforms	-	1,283	1,283	-
P/R W/H - Political Contributions	1	281	282	-
P/R W/H Medicare	-	96,897	96,897	-
P/R W/H - Wage Garnishment	-	14,025	14,025	-
P/R W/H - YMCA	-	10	10	-
P/R W/H - Great Western	250	36,329	36,579	-
Sheriff Service Of Process	9,568	3,540	-	13,108
CVET Agency	-	6,939	6,939	-
Wastewater Utility Operating	-	17,691	17,501	190
Totals	\$ 9,778,938	\$ 39,531,279	\$ 41,377,035	\$ 7,933,182

The notes to the financial statement 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.

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 (Indiana Code 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in 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 include 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 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

Utility fees which are comprised mostly of charges for current services.

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 include 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 can 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.

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.

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (Indiana Code 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.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (Indiana Code 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.

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. 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 (Indiana Code 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.

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 (Indiana Code 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	County Highway	Local Road And Street	Accident Report	Firearms Training	Health	Vehicle Inspection	Clerk's Records Perpetuation
Cash and investments - beginning	\$ (225,762)	\$ 101,034	\$ 7,982	\$ 11,717	\$ 2,543	\$ 246,644	\$ 9,914	\$ 7,155
Receipts:								
Taxes	2,447,950	-	-	-	-	-	-	-
Licenses and permits	10,276	-	-	-	-	-	-	-
Intergovernmental	15,222	927,322	89,503	-	-	-	-	-
Charges for services	389,585	-	-	579	2,730	208,880	395	-
Fines and forfeits	68,043	-	-	-	-	-	-	2,240
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,562,157	-	-	-	-	-	-	-
Total receipts	<u>4,493,233</u>	<u>927,322</u>	<u>89,503</u>	<u>579</u>	<u>2,730</u>	<u>208,880</u>	<u>395</u>	<u>2,240</u>
Disbursements:								
Personal services	3,246,758	663,197	-	-	-	234,353	-	-
Supplies	189,565	9,975	-	-	-	6,894	-	-
Other services and charges	745,438	268,115	-	-	-	22,003	-	7,138
Capital outlay	14,234	22,704	89,258	-	-	3,796	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	278,468	-	-	-	2,166	16,796	-	-
Total disbursements	<u>4,474,463</u>	<u>963,991</u>	<u>89,258</u>	<u>-</u>	<u>2,166</u>	<u>283,842</u>	<u>-</u>	<u>7,138</u>
Excess (deficiency) of receipts over disbursements	<u>18,770</u>	<u>(36,669)</u>	<u>245</u>	<u>579</u>	<u>564</u>	<u>(74,962)</u>	<u>395</u>	<u>(4,898)</u>
Cash and investments - ending	<u>\$ (206,992)</u>	<u>\$ 64,365</u>	<u>\$ 8,227</u>	<u>\$ 12,296</u>	<u>\$ 3,107</u>	<u>\$ 171,682</u>	<u>\$ 10,309</u>	<u>\$ 2,257</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat	Emergency Telephone System	Drug Free Community	Local Emergency Plan/ LEPC	County Parks And Recreation	93.563 Prosecutor IV-D Incentive	Extradition	Juvenile Probation Service
Cash and investments - beginning	\$ 4,974,665	\$ 20,688	\$ 20,743	\$ 3,569	\$ 8,962	\$ 10,620	\$ 300	\$ 2,314
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	11,787,496	-	-	-	-	-	-	-
Charges for services	-	144,035	-	-	-	-	-	-
Fines and forfeits	-	-	9,669	-	-	-	-	266
Utility fees	-	-	-	-	-	-	-	-
Other receipts	62,730	-	-	12,235	3,875	6,826	-	-
Total receipts	11,850,226	144,035	9,669	12,235	3,875	6,826	-	266
Disbursements:								
Personal services	-	100,191	-	-	-	-	-	-
Supplies	-	-	-	6,166	-	-	-	-
Other services and charges	-	57,934	-	772	-	-	-	-
Capital outlay	487,636	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	12,537,578	4,168	16,675	3,248	-	973	-	-
Total disbursements	13,025,214	162,293	16,675	10,186	-	973	-	-
Excess (deficiency) of receipts over disbursements	(1,174,988)	(18,258)	(7,006)	2,049	3,875	5,853	-	266
Cash and investments - ending	\$ 3,799,677	\$ 2,430	\$ 13,737	\$ 5,618	\$ 12,837	\$ 16,473	\$ 300	\$ 2,580

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Adult Probation Services	Recorder's Records Perpetuation	County User's Fee	Local Health Maintenance	Pre-trial Diversion	GAL/CASA	Misdemeanant
Cash and investments - beginning	\$ 19,864	\$ 45,138	\$ 20,952	\$ 83,148	\$ 38,124	\$ 5,053	\$ 34,661
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,120	-	-	-	-	-
Fines and forfeits	20,860	-	1,889	-	5,109	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	36,240	-	17,522	7,050
Total receipts	<u>20,860</u>	<u>11,120</u>	<u>1,889</u>	<u>36,240</u>	<u>5,109</u>	<u>17,522</u>	<u>7,050</u>
Disbursements:							
Personal services	12,228	-	-	4,328	-	14,072	-
Supplies	326	-	-	-	-	-	-
Other services and charges	5,535	27,695	-	209	-	-	-
Capital outlay	9,019	-	-	7,054	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	538	-	100	13,745	5,399	3,925	-
Total disbursements	<u>27,646</u>	<u>27,695</u>	<u>100</u>	<u>25,336</u>	<u>5,399</u>	<u>17,997</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,786)</u>	<u>(16,575)</u>	<u>1,789</u>	<u>10,904</u>	<u>(290)</u>	<u>(475)</u>	<u>7,050</u>
Cash and investments - ending	<u>\$ 13,078</u>	<u>\$ 28,563</u>	<u>\$ 22,741</u>	<u>\$ 94,052</u>	<u>\$ 37,834</u>	<u>\$ 4,578</u>	<u>\$ 41,711</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93.563 Clerk IV-D Incentive - Post Oct. '99	Surveyor's Corner Perpetuation	Jury Pay	Tax Sale fees	Rainy Day	Local Health Dept. Trust Acct.	Levy Excess
Cash and investments - beginning	\$ 8,996	\$ 196	\$ 16,989	\$ 36,199	\$ 146,235	\$ -	\$ 8,895
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	26,124	-
Charges for services	-	2,510	-	10,350	-	-	-
Fines and forfeits	-	-	948	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,534	-	-	-	460	-	-
Total receipts	<u>4,534</u>	<u>2,510</u>	<u>948</u>	<u>10,350</u>	<u>460</u>	<u>26,124</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,707	-	-	40,245	-	-	8,895
Total disbursements	<u>3,707</u>	<u>-</u>	<u>-</u>	<u>40,245</u>	<u>-</u>	<u>-</u>	<u>8,895</u>
Excess (deficiency) of receipts over disbursements	<u>827</u>	<u>2,510</u>	<u>948</u>	<u>(29,895)</u>	<u>460</u>	<u>26,124</u>	<u>(8,895)</u>
Cash and investments - ending	<u>\$ 9,823</u>	<u>\$ 2,706</u>	<u>\$ 17,937</u>	<u>\$ 6,304</u>	<u>\$ 146,695</u>	<u>\$ 26,124</u>	<u>\$ -</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Identification Security Protection	COIT Distribution	Reassessment 2015	Auditors Ineligible Deductions	County Elected Officials Training	Cumulative Capital Development	Cumulative Bridge
Cash and investments - beginning	\$ 21,738	\$ -	\$ -	\$ -	\$ -	\$ 147,249	\$ 76,884
Receipts:							
Taxes	-	1,226,755	118,712	-	-	80,530	249,177
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,365	-	-	-	375	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	5,135	-	1,228	-
Total receipts	<u>2,365</u>	<u>1,226,755</u>	<u>118,712</u>	<u>5,135</u>	<u>375</u>	<u>81,758</u>	<u>249,177</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	63,966	192,873
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,000	1,226,755	5,754	-	-	-	-
Total disbursements	<u>2,000</u>	<u>1,226,755</u>	<u>5,754</u>	<u>-</u>	<u>-</u>	<u>63,966</u>	<u>192,873</u>
Excess (deficiency) of receipts over disbursements	<u>365</u>	<u>-</u>	<u>112,958</u>	<u>5,135</u>	<u>375</u>	<u>17,792</u>	<u>56,304</u>
Cash and investments - ending	<u>\$ 22,103</u>	<u>\$ -</u>	<u>\$ 112,958</u>	<u>\$ 5,135</u>	<u>\$ 375</u>	<u>\$ 165,041</u>	<u>\$ 133,188</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School Principal	City And Town Court Costs	Coroner's Continuing Education	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 18,571	\$ 11,154	\$ 21	\$ 11,230	\$ 51,206	\$ 10,995	\$ 586
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	459	-	-	-	-
Fines and forfeits	-	2,637	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	146,619	49,940	8,168
Total receipts	-	2,637	459	-	146,619	49,940	8,168
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	11,154	443	372	65,870	24,161	1,718
Total disbursements	-	11,154	443	372	65,870	24,161	1,718
Excess (deficiency) of receipts over disbursements	-	(8,517)	16	(372)	80,749	25,779	6,450
Cash and investments - ending	\$ 18,571	\$ 2,637	\$ 37	\$ 10,858	\$ 131,955	\$ 36,774	\$ 7,036

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Settlement	State Fines And Forfeitures	Infraction Judgements	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax	Financial Institution Tax
Cash and investments - beginning	\$ 51	\$ 2,453	\$ 900	\$ 10,292	\$ -	\$ 89,669	\$ -
Receipts:							
Taxes	-	-	-	78,433	-	325,388	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	17,634
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	12,241	6,437	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	75	-	-
Total receipts	<u>-</u>	<u>12,241</u>	<u>6,437</u>	<u>78,433</u>	<u>75</u>	<u>325,388</u>	<u>17,634</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	51	9,560	7,005	30,114	75	328,782	17,634
Total disbursements	<u>51</u>	<u>9,560</u>	<u>7,005</u>	<u>30,114</u>	<u>75</u>	<u>328,782</u>	<u>17,634</u>
Excess (deficiency) of receipts over disbursements	<u>(51)</u>	<u>2,681</u>	<u>(568)</u>	<u>48,319</u>	<u>-</u>	<u>(3,394)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,134</u>	<u>\$ 332</u>	<u>\$ 58,611</u>	<u>\$ -</u>	<u>\$ 86,275</u>	<u>\$ -</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Campaign Finance Enforcement - County	City Ordinance	P/R W/H Sheriff Pension	Mortgage Recording Fees-State Share	Child Restraint Violation Fines	Interstate Compact - State Share	Hea 1001 State Homestead Credit
Cash and investments - beginning	\$ 66	\$ 132	\$ -	\$ 105	\$ -	\$ 225	\$ 50
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,070	-	775	-
Fines and forfeits	-	-	-	-	50	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	13,486	-	-	-	-
Total receipts	-	-	13,486	1,070	50	775	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	13,486	1,075	50	750	39
Total disbursements	-	-	13,486	1,075	50	750	39
Excess (deficiency) of receipts over disbursements	-	-	-	(5)	-	25	(39)
Cash and investments - ending	\$ 66	\$ 132	\$ -	\$ 100	\$ -	\$ 250	\$ 11

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Settlement	Sheriff Interview Room Grant	93.563 County IV-D Incentive	Food Pantry Donations	2009 SHSP Train/Exercise Fed Grant	2009 SHSP Equipment Fed Grant	IN Breast Cancer Aware Trust Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	6,083,886	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	413,177	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,975
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	7,694	4,534	4,000	10,734	23,149	-
Total receipts	<u>6,497,063</u>	<u>7,694</u>	<u>4,534</u>	<u>4,000</u>	<u>10,734</u>	<u>23,149</u>	<u>2,975</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	2,500	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,496,923	-	-	-	10,917	23,149	1,760
Total disbursements	<u>6,496,923</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>10,917</u>	<u>23,149</u>	<u>1,760</u>
Excess (deficiency) of receipts over disbursements	<u>140</u>	<u>7,694</u>	<u>4,534</u>	<u>1,500</u>	<u>(183)</u>	<u>-</u>	<u>1,215</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 7,694</u>	<u>\$ 4,534</u>	<u>\$ 1,500</u>	<u>\$ (183)</u>	<u>\$ -</u>	<u>\$ 1,215</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Parks & Rec/Community Fnd Grant	9999 Emergency Mgmt Grant/CFSCI	Extension/ Administration Bldg	EMA Grant	County Treasurer	County Recorder	Probation Department
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 190,488	\$ 50	\$ 5,155
Receipts:							
Taxes	-	-	-	-	6,924,479	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	54,555
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,000	5,000	1,000,248	3,750	-	39,874	-
Total receipts	<u>5,000</u>	<u>5,000</u>	<u>1,000,248</u>	<u>3,750</u>	<u>6,924,479</u>	<u>39,874</u>	<u>54,555</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	63,366	-	-	-	-
Capital outlay	-	-	409,249	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,964	2,164	156	3,750	6,901,411	39,874	56,140
Total disbursements	<u>2,964</u>	<u>2,164</u>	<u>472,771</u>	<u>3,750</u>	<u>6,901,411</u>	<u>39,874</u>	<u>56,140</u>
Excess (deficiency) of receipts over disbursements	<u>2,036</u>	<u>2,836</u>	<u>527,477</u>	<u>-</u>	<u>23,068</u>	<u>-</u>	<u>(1,585)</u>
Cash and investments - ending	<u>\$ 2,036</u>	<u>\$ 2,836</u>	<u>\$ 527,477</u>	<u>\$ -</u>	<u>\$ 213,556</u>	<u>\$ 50</u>	<u>\$ 3,570</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Commissary	Inmate Trust Fund	Inmate Medical Fund	County Sheriff	Clerk of Circuit Court	Redevelopment Commission	Sheriff Pension Fund
Cash and investments - beginning	\$ 11,578	\$ 350	\$ 1,977	\$ 686	\$ 267,600	\$ 423,531	\$ 496,008
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	50,740	-	-	248,140	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	54,125	894	-	938,931	407,602	648,713
Total receipts	<u>50,740</u>	<u>54,125</u>	<u>894</u>	<u>248,140</u>	<u>938,931</u>	<u>407,602</u>	<u>648,713</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	47,448	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	54,154	299	248,214	1,077,567	522,100	654,306
Total disbursements	<u>47,448</u>	<u>54,154</u>	<u>299</u>	<u>248,214</u>	<u>1,077,567</u>	<u>522,100</u>	<u>654,306</u>
Excess (deficiency) of receipts over disbursements	<u>3,292</u>	<u>(29)</u>	<u>595</u>	<u>(74)</u>	<u>(138,636)</u>	<u>(114,498)</u>	<u>(5,593)</u>
Cash and investments - ending	<u>\$ 14,870</u>	<u>\$ 321</u>	<u>\$ 2,572</u>	<u>\$ 612</u>	<u>\$ 128,964</u>	<u>\$ 309,033</u>	<u>\$ 490,415</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Reassessment 2009	Family And Children	Medical Assistance To Wards	Sheriff's Continuing Education	Infraction Deferral	Senior Citizens Center	Cemetery Trust
Cash and investments - beginning	\$ 38,308	\$ 650	\$ 230	\$ 33	\$ 31,513	\$ 2,888	\$ 8,733
Receipts:							
Taxes	4,137	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,126	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	45	-	-	-	54,143	24,517
Total receipts	<u>4,137</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>2,126</u>	<u>54,143</u>	<u>24,517</u>
Disbursements:							
Personal services	2,554	-	-	-	-	26,585	-
Supplies	-	-	-	-	-	-	-
Other services and charges	39,891	-	-	-	-	13,887	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	230	33	-	-	7,217
Total disbursements	<u>42,445</u>	<u>-</u>	<u>230</u>	<u>33</u>	<u>-</u>	<u>40,472</u>	<u>7,217</u>
Excess (deficiency) of receipts over disbursements	<u>(38,308)</u>	<u>45</u>	<u>(230)</u>	<u>(33)</u>	<u>2,126</u>	<u>13,671</u>	<u>17,300</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 695</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,639</u>	<u>\$ 16,559</u>	<u>\$ 26,033</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Switz. Co. Medical Center Operating Fund	Health Clinic	Spay/Neuter Program - Animal Shelter	Sales Disclosure - State Share	Probation Admin Fee	Hoosier Safe-T	Belterra Casino
Cash and investments - beginning	\$ 101,941	\$ 197,710	\$ 3,199	\$ 90	\$ 31,227	\$ 249	\$ (5,010)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	331,344
Charges for services	29,224	248,980	-	1,155	7,284	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	4,901	-	-	-	-
Total receipts	29,224	248,980	4,901	1,155	7,284	-	331,344
Disbursements:							
Personal services	-	170,679	-	-	-	-	326,179
Supplies	-	4,904	-	-	-	-	-
Other services and charges	23,783	26,291	14,743	-	-	-	-
Capital outlay	-	415	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	9,569	-	1,245	-	249	-
Total disbursements	23,783	211,858	14,743	1,245	-	249	326,179
Excess (deficiency) of receipts over disbursements	5,441	37,122	(9,842)	(90)	7,284	(249)	5,165
Cash and investments - ending	\$ 107,382	\$ 234,832	\$ (6,643)	\$ -	\$ 38,511	\$ -	\$ 155

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Markland Park Grant Fund	Emergency Response Team	County Road Ordinance	Sales Disclosure - County Share	Ema-Homeland Security Grant	Sewer Lien Collections	Danglade - Animal Shelter Grant
Cash and investments - beginning	\$ 9,159	\$ 140	\$ 517	\$ 9,136	\$ 627	\$ 7,856	\$ 3,681
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,155	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	140	-	375	627	7,856	1,692
Total disbursements	<u>-</u>	<u>140</u>	<u>-</u>	<u>375</u>	<u>627</u>	<u>7,856</u>	<u>1,692</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(140)</u>	<u>-</u>	<u>780</u>	<u>(627)</u>	<u>(7,856)</u>	<u>(1,692)</u>
Cash and investments - ending	<u>\$ 9,159</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 9,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,989</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Title 3 (Voting)	Wireless Emergency Telephone System	Solid Waste Grant	Moorefielf/ Bennington Sewer Project Grant	Spay/Neuter Program County	93.563 Prosecutor PCA	Excise Tax Allocation
Cash and investments - beginning	\$ 14,760	\$ 17,992	\$ 100	\$ (69,025)	\$ (76)	\$ 226	\$ 183,109
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	59,399	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	26,705	-	-	226,040	10,000	94	-
Total receipts	<u>26,705</u>	<u>59,399</u>	<u>-</u>	<u>226,040</u>	<u>10,000</u>	<u>94</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	9,607	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	20,693	-	-	9,893	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	8,774	56,698	100	147,408	-	-	183,109
Total disbursements	<u>8,774</u>	<u>77,391</u>	<u>100</u>	<u>157,015</u>	<u>9,893</u>	<u>-</u>	<u>183,109</u>
Excess (deficiency) of receipts over disbursements	<u>17,931</u>	<u>(17,992)</u>	<u>(100)</u>	<u>69,025</u>	<u>107</u>	<u>94</u>	<u>(183,109)</u>
Cash and investments - ending	<u>\$ 32,691</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 320</u>	<u>\$ -</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	States Share Of Delinquent Tax	Kennel Cover Grant	93,563 ARRA Clerk IV-D Incentive	Supplemental Public Defender Services	2009 Bond Issue	Redev Rev Bond 2010	Sex & Violent Offender Admn
Cash and investments - beginning	\$ 3,665	\$ 4,150	\$ 174	\$ 14,419	\$ 1,123,918	\$ 500,000	\$ 235
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,060
Fines and forfeits	-	-	-	71,404	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,798	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,404</u>	<u>9,798</u>	<u>-</u>	<u>1,060</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	62,059	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,665	4,150	-	-	1,133,716	-	-
Total disbursements	<u>3,665</u>	<u>4,150</u>	<u>-</u>	<u>62,059</u>	<u>1,133,716</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,665)</u>	<u>(4,150)</u>	<u>-</u>	<u>9,345</u>	<u>(1,123,918)</u>	<u>-</u>	<u>1,060</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ 23,764</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 1,295</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cemetery Interest	Veteran's Monument Fund	Vevay-Switz Co. Grant/Sheriff	P/R W/H Deferred Compensation	P/R W/H Federal	P/R W/H State	P/R W/H Fica
Cash and investments - beginning	\$ 2,130	\$ 5,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	500	-	59,500	330,950	114,230	346,901
Total receipts	-	500	-	59,500	330,950	114,230	346,901
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,750	-	59,500	330,950	114,230	346,901
Total disbursements	-	5,750	-	59,500	330,950	114,230	346,901
Excess (deficiency) of receipts over disbursements	-	(5,250)	-	-	-	-	-
Cash and investments - ending	<u>\$ 2,130</u>	<u>\$ -</u>	<u>\$ 1,250</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, 2011
 (Continued)

	P/R W/H Local Tax	P/R W/H Savings	P/R W/H Insurance	P/R W/H - Donations	P/R W/H - Uniforms	P/R W/H - Political Contributions	P/R W/H Medicare
Cash and investments - beginning	\$ -	\$ -	\$ 5,427	\$ -	\$ -	\$ 1	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	30,800	31,878	149,385	10	1,283	281	96,897
Total receipts	30,800	31,878	149,385	10	1,283	281	96,897
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	30,800	31,878	149,167	10	1,283	282	96,897
Total disbursements	30,800	31,878	149,167	10	1,283	282	96,897
Excess (deficiency) of receipts over disbursements	-	-	218	-	-	(1)	-
Cash and investments - ending	\$ -	\$ -	\$ 5,645	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	P/R W/H - Wage Garnishment	P/R W/H - YMCA	P/R W/H - Great Western	Sheriff Service Of Process	CVET Agency	Wastewater Utility Operating	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 250	\$ 9,568	\$ -	\$ -	\$ 9,778,938
Receipts:							
Taxes	-	-	-	-	-	-	17,539,447
Licenses and permits	-	-	-	-	-	-	10,276
Intergovernmental	-	-	-	-	6,939	-	13,614,761
Charges for services	-	-	-	-	-	-	1,479,895
Fines and forfeits	-	-	-	3,540	-	-	207,459
Utility fees	-	-	-	-	-	17,691	17,691
Other receipts	14,025	10	36,329	-	-	-	6,661,750
Total receipts	14,025	10	36,329	3,540	6,939	17,691	39,531,279
Disbursements:							
Personal services	-	-	-	-	-	-	4,810,731
Supplies	-	-	-	-	-	-	267,778
Other services and charges	-	-	-	-	-	-	1,409,445
Capital outlay	-	-	-	-	-	-	1,300,204
Utility operating expenses	-	-	-	-	-	17,501	17,501
Other disbursements	14,025	10	36,579	-	6,939	-	33,571,376
Total disbursements	14,025	10	36,579	-	6,939	17,501	41,377,035
Excess (deficiency) of receipts over disbursements	-	-	(250)	3,540	-	190	(1,845,756)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,108</u>	<u>\$ -</u>	<u>\$ 190</u>	<u>\$ 7,933,182</u>

SWITZERLAND COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2011

Government	Accounts Payable	Accounts Receivable
Governmental activities:		
Moorefield-Bennington Sewer District	\$ -	\$ 3,473

SWITZERLAND COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Road Improvements & Sewer Project	\$ 2,605,000	\$ 354,788
Revenue bonds	Markland Business Park Project Infrastructure	365,000	109,673
Revenue bonds	Markland Business Park Project	<u>2,450,000</u>	<u>609,939</u>
Totals		<u>\$ 5,420,000</u>	<u>\$ 1,074,400</u>

SWITZERLAND COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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	\$ 2,920,585
Infrastructure	6,421,151
Buildings	9,798,130
Improvements other than buildings	1,165,177
Machinery, equipment and vehicles	2,565,314
Construction in progress	569,640
Books and other	95,000
Total governmental activities	23,534,997
Moorefield-Bennington Sewer District:	
Land	30,000
Improvements other than buildings	500,000
Machinery, equipment and vehicles	363,912
Total Moorefield-Bennington Sewer District	893,912
Total capital assets	\$ 24,428,909

SWITZERLAND COUNTY
OTHER REPORT

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

County Auditor
Board of County Commissioners
County Council

SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2012, with Gayle A. Rayles, Auditor; Brian L. Morton, President of the Board of County Commissioners; and Michael L. Jones, President of the County Council. Our examination disclosed no material items that warrant comment at this time.