

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

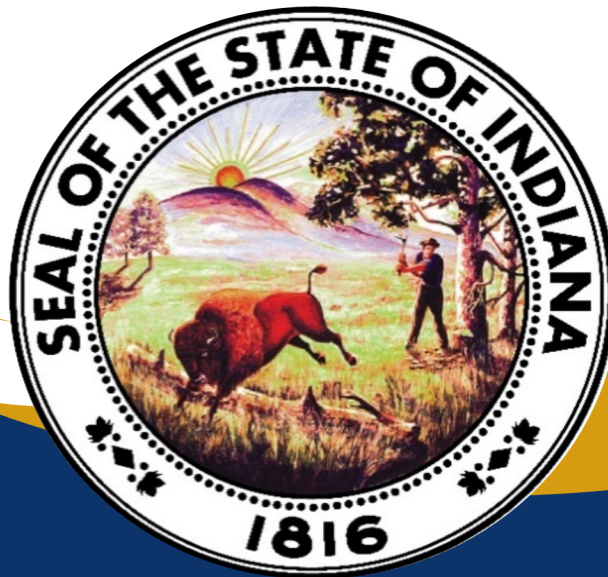
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENTS AUDIT REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED

12/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Carolyn J. Green	01-01-21 to 10-31-21
	Yvette Emmich	11-01-21 to 12-31-22
	Gayle Sullivan	01-01-23 to 12-31-24
County Treasurer	Gayle Rayles	01-01-21 to 12-31-24
Clerk of the Circuit Court	Gayle Sullivan	01-01-21 to 12-31-22
	Brittany Carfield	01-01-23 to 03-08-24
	(Vacant)	03-09-24 to 03-10-24
	Karin S. Dutkiewicz	03-11-24 to 12-31-24
County Sheriff	Brian Morton	01-01-21 to 12-31-24
County Recorder	Dawn Naylor	01-01-21 to 12-31-24
President of the Board of County Commissioners	Jerry Monjar	01-01-21 to 12-31-21
	Grant Dean	01-01-22 to 12-31-23
	Jamie Peters	01-01-24 to 12-31-24
President of the County Council	Lance Collier	01-01-21 to 12-31-21
	Steven Jones-Ellard	01-01-22 to 12-31-22
	Randy Leap	01-01-23 to 12-31-23
	Lisa Fisher	01-01-24 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Switzerland County (County), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2021 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2021 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 21, 2024



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

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

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

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

SWITZERLAND COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
EMA Equipment Grant-Loc Foundations	\$ -	\$ 18,200	\$ 18,200	\$ -	\$ 7,274	\$ 7,274	\$ -
SCER Grant Funds	-	7,715	7,715	-	2,500	-	2,500
CC Grant Bridge #20	-	507,269	396,166	111,103	-	111,102	1
Inmate Trust Fund	1,182	128,590	127,475	2,297	130,013	129,544	2,766
Switz Co Commissary	34,815	145,534	143,038	37,311	138,788	146,133	29,966
Clerk's Trust	217,548	909,980	843,682	283,846	729,049	732,579	280,316
General	1,058,946	5,549,016	4,365,446	2,242,516	4,663,365	4,788,963	2,116,918
Accident Report	5,566	767	-	6,333	786	-	7,119
City And Town Court Costs	14,930	1,919	-	16,849	1,737	-	18,586
Clerk's Records Perpetuation	19,042	4,089	-	23,131	3,441	-	26,572
Sales Disclosure - County Share	9,915	3,175	-	13,090	3,910	13,090	3,910
Cumulative Bridge	459,288	235,022	96,182	598,128	259,149	173,706	683,571
Cumulative Capital Development	139,352	76,090	9,881	205,561	78,578	8,206	275,933
Drug Free Community	37,979	7,398	-	45,377	7,832	4,955	48,254
Emergency Medical Services	508,424	724,184	556,984	675,624	647,318	699,795	623,147
Emergency Planning/Right To Know	11,639	-	2,554	9,085	-	81	9,004
Firearms Training	9,429	4,430	1,945	11,914	12,020	1,733	22,201
Health	205,744	223,038	185,415	243,367	115,671	178,981	180,057
Identification Security Protection	20,536	2,449	-	22,985	2,021	-	25,006
Local Health Maintenance	66,243	33,139	34,846	64,536	16,570	36,325	44,781
Local Road And Street	153,603	174,330	123,094	204,839	167,915	166,900	205,854
MVH Restricted	668,719	855,302	239,606	1,284,415	964,527	911,412	1,337,530
Inmate Medical Trust	3,503	1,950	472	4,981	1,335	3,327	2,989
Misdemeanant	9,257	6,838	7,000	9,095	6,838	-	15,933
Motor Vehicle Highway	645,045	879,646	918,207	606,484	827,714	1,131,928	302,270
Plat Book	19,405	8,790	1,712	26,483	8,680	26,483	8,680
Promotion of Economic Dev & Tourism	-	10,307	-	10,307	-	-	10,307
Rainy Day	146,800	-	-	146,800	-	-	146,800
Recorder's Records Perpetuation	59,759	37,997	49,114	48,642	39,325	63,463	24,504
Riverboat	4,649,684	6,628,892	6,103,697	5,174,879	6,470,915	4,468,965	7,176,829
Sex And Violent Offender Administration	6,575	864	-	7,439	939	-	8,378
Sheriff's Pension Trust	2,811	243	-	3,054	-	3,054	-
Supplemental Public Defender Services	237,047	91,630	119,292	209,385	105,897	57,817	257,465
Surplus Tax	119	1,495	342	1,272	2,380	8,120	(4,468)
Surveyor's Corner Perpetuation	14,846	12,245	13,500	13,591	10,105	6,500	17,196
Tax Sale Fees	9,938	-	6,645	3,293	8,370	5,084	6,579
Tax Sale Redemption	534	9,762	10,206	90	8,869	-	8,959
Tax Sale Surplus	148,182	63,114	85,846	125,450	128,939	15,127	239,262
Local Health Department Trust Account	57,441	13,405	1,831	69,015	6,492	8,500	67,007
Vehicle Inspection	124	-	-	124	-	124	-
GAL/CASA	2,134	19,562	15,317	6,379	24,270	15,495	15,154

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Auditors Ineligible Deductions	124	-	-	124	12	137	(1)
County Elected Officials Training	1,822	2,449	3,510	761	2,021	3,040	(258)
County Offender Transportation Fund	1,588	438	-	2,026	133	-	2,159
Statewide 911	57,610	180,937	149,977	88,570	179,815	203,305	65,080
Reassessment	71,990	155,087	138,040	89,037	173,171	106,427	155,781
Adult Probation Administrative	30,614	37,370	30,076	37,908	26,966	14,652	50,222
Juvenile Probation Administrative	5,732	1,170	6,000	902	918	29	1,791
Cemetery Operating	14,655	10,000	1,125	23,530	-	66	23,464
County User Fee	11,089	8	-	11,097	865	866	11,096
Animal Shelter	49,006	5,424	21,631	32,799	32,005	4,618	60,186
Health Clinic	71,847	231,056	222,713	80,190	296,500	246,689	130,001
Payroll Withholding - Donations	5	5	5	5	-	-	5
Payroll Withholding - Insurance	7,318	23,541	23,541	7,318	22,962	22,677	7,603
Payroll Withholding - Other	-	130	130	-	130	130	-
Payroll Withholding - Savings	-	24,632	24,632	-	15,792	15,792	-
Payroll Withholding - Deferred Compensation	577	46,853	46,853	577	44,859	45,495	(59)
Payroll Withholding - Federal	-	345,509	345,509	-	370,889	370,889	-
Payroll Withholding - FICA & Medicare	-	538,812	538,812	-	570,394	570,394	-
Payroll Withholding - Local Tax	-	52,647	52,647	-	55,724	55,724	-
Payroll Withholding - Sheriff Pension	-	18,936	18,936	-	20,275	20,275	-
Payroll Withholding - State	-	138,715	138,715	-	145,754	145,754	-
Payroll Withholding - Wage Garnishments	-	630	630	-	473	473	-
Settlement	-	8,251,634	8,251,634	-	8,447,523	8,170,051	277,472
CVET Agency	-	7,280	7,280	-	7,525	7,525	-
After Settlement Collections	332,168	293,605	332,168	293,605	309,294	293,605	309,294
Sewer Lien Collections	-	3,949	-	3,949	-	3,949	-
Financial Institution Tax	-	44,255	44,255	-	50,008	50,008	-
State Fines And Forfeitures	1,915	12,740	7,069	7,586	12,065	17,427	2,224
Infraction Judgements	-	3,975	3,714	261	2,320	1,243	1,338
Special Death Benefit	50	679	594	135	535	435	235
Sales Disclosure - State Share	160	3,175	2,525	810	4,470	2,670	2,610
Coroners Training & Con't Education	27	573	470	130	854	516	468
Interstate Compact - State Share	-	438	375	63	133	125	71
Mortgage Recording Fees - State Share	88	1,476	1,341	223	1,135	693	665
Sex And Violent Offender Admin - State	5	96	101	-	91	86	5
Child Restraint Violation Fines	-	-	-	-	25	-	25
Education Plate Fees Agency	-	94	75	19	56	-	75
Riverboat Revenue Sharing	473,769	8,733,791	8,584,235	623,325	8,445,893	8,688,950	380,268
Innkeepers Tax Collections	43,525	267,965	235,806	75,684	340,047	318,427	97,304
LIT Certified Shares	-	2,119,249	2,119,249	-	2,148,293	2,148,293	-
LIT Public Safety	-	481,040	481,040	-	480,404	480,404	-

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
City/Town Ordinance Violations Fines	392	50	-	442	-	-	442
93.563 Prosecutor PCA	3,691	1,514	1,406	3,799	384	419	3,764
93.563 Title IV-D Incentive	36,765	2,975	-	39,740	3,086	-	42,826
93.563 Prosecutor IV-D Incentive-Post Oct '99	48,190	4,477	500	52,167	4,646	939	55,874
93.563 Clerk IV-D Incentive-Post Oct '99	27,355	2,975	-	30,330	3,086	-	33,416
Switzerland County Recreation, Tourism, and Convention Commission	377,776	441,051	213,710	605,117	532,194	424,039	713,272
Development Interlocal Agreement	-	1,285,293	1,285,293	-	695,270	695,270	-
COVID-19 Payroll Protection	27,706	-	27,706	-	-	-	-
CARES Act Covid-19	81,921	5,800	73,738	13,983	-	2	13,981
COVID-Testing	49,461	-	18,248	31,213	-	31,213	-
CARES Act 1st Distribution	10,740	398	11,138	-	-	-	-
CARES Act Testing HD/KDH	-	114,951	2,557	112,394	100,000	5,509	206,885
CARES Act Salary Reimbursement	347,700	-	347,700	-	-	-	-
HD Covid Vol Funds	-	92,507	33,006	59,501	136,272	18,389	177,384
HHS Stimulus NMC	-	23,774	-	23,774	2	23,777	(1)
Emergency Mgmt Grant CFSCI	-	1,880	1,880	-	-	-	-
Probation Dept Home Visits Gr	4,888	-	861	4,027	-	1,268	2,759
IN State Opioid Response Grant	90,000	60,000	60,000	90,000	60,000	120,000	30,000
P/R W/H DFSI Donations	-	470	470	-	520	520	-
Jury Pay	2,987	775	-	3,762	546	-	4,308
Pretrial Diversion	5,870	9,345	5,248	9,967	9,205	474	18,698
LOIT Special Distribution	16,016	-	-	16,016	-	16,016	-
Juvenile Informal Adjustment Fees	-	-	-	-	810	-	810
Cty User Fees - SC Sheriff	3,337	872	-	4,209	639	3,400	1,448
Cty User Fees - Vevay Police	940	432	-	1,372	358	-	1,730
Cty User Fees - St Police	20	44	-	64	28	-	92
Cty User Fees - IDNR	116	67	-	183	95	-	278
Cty User Fees - IN Gaming Com	52	76	-	128	16	-	144
Cty User Fees - School	48	4	-	52	-	-	52
County Road Ordinance	-	517	-	517	-	517	-
Belterra Fund	159,646	2,754,493	1,996,881	917,258	1,893,999	2,720,055	91,202
Title 3 - Voting	11,254	-	-	11,254	-	7,337	3,917
Infraction Deferral	34,128	990	9,702	25,416	110	-	25,526
Sheriff's Service of Process	3,539	2,566	3,539	2,566	2,345	2,566	2,345
County Spay/Neuter Program	16	-	-	16	-	16	-
Redevelopment Commission	529,673	34,884	327,304	237,253	8,513	11,269	234,497
County Medical Center Operation	116,554	34,834	32,885	118,503	29,642	33,666	114,479
Business Park	142	-	-	142	-	142	-
County Technology & Education Center	10,676	98,695	69,405	39,966	28,628	78,426	(9,832)
County Park/Rec Support	4,839	1,100	-	5,939	4,720	-	10,659
Blair Building Proceeds	77,774	-	77,774	-	-	-	-

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Probation Admin Fees	9,487	9,665	17,000	2,152	5,978	-	8,130
Senior Citizens Center	33,181	25	-	33,206	-	-	33,206
18 EMPG Competitive Grant	(65)	-	-	(65)	65	-	-
Public Health Coordinator Grant	12,839	15,702	31,264	(2,723)	30,891	24,872	3,296
Owner Occupied Rahab Grant	-	94,591	94,591	-	32,667	32,667	-
CC Grant / Bridge #8	-	-	-	-	86,848	-	86,848
CC Grant/Bridge #23	299,987	447,750	432,795	314,942	-	314,942	-
CC Grant Log Lick Asphalt	-	-	-	-	291,785	291,785	-
CC Grant - Tapps Ridge Asphalt	-	-	-	-	473,888	473,888	-
CC Grant / Bridge #4	-	-	-	-	554,754	81,080	473,674
School Ag-Co Wrkfc Dev Grant	-	-	-	-	165,000	13,676	151,324
IN Breast Cancer Trst Fnd Grant	357	-	-	357	-	-	357
Markland Park Grant Fund	38	3,536	-	3,574	-	3,536	38
VSCF / Indigent Meds Grant	2,982	-	252	2,730	-	-	2,730
CFSC - 2016 Grant	138	-	-	138	-	-	138
VSCF / Sheriff Grant	22	-	-	22	-	22	-
Parks & Rec / VSCF Grant	269	-	-	269	-	-	269
Danglade / Animal Shelter Grant	(1,058)	2,681	-	1,623	800	-	2,423
Manna Project VSCF Grant	476	-	-	476	-	-	476
Vets Transport Grant - CFSC	800	-	-	800	-	-	800
Betty Lucas Plaque Grant Fund	145	-	-	145	120	265	-
Fed Seizure Funds (DEA)	58,708	-	-	58,708	-	-	58,708
Sheriff Dept Fed Seizure Funds (DEA)	58,708	-	58,708	-	-	-	-
Public Safety Tax	-	543,610	453,758	89,852	422,359	367,467	144,744
SCER CFSI 2251	1,950	-	1,693	257	-	-	257
Small Business Loans Thru CARES EDC	-	253,000	253,000	-	41,414	-	41,414
ARP Coronavirus Loc Fiscal Rec Fund	-	1,044,597	469	1,044,128	1,044,128	605,953	1,482,303
Wastewater Utility Operation	47,483	69,039	32,782	83,740	20,679	35,274	69,145
EERSD OCRA Grant	71,263	-	71,263	-	-	-	-
Opioid Restricted Fund	-	-	-	-	53,110	-	53,110
Opioid Unrestricted Fund	-	-	-	-	22,395	-	22,395
P/R W/H - Deferred Compensation	-	112,491	112,491	-	93,192	93,142	50
P/R W/H - Medicare	-	126,019	126,019	-	133,292	133,292	-
Quality of Life Improvement	-	-	-	-	24,100	21,000	3,100
Totals	<u>\$ 13,513,710</u>	<u>\$ 47,139,254</u>	<u>\$ 42,607,859</u>	<u>\$ 18,045,105</u>	<u>\$ 44,826,440</u>	<u>\$ 42,624,695</u>	<u>\$ 20,246,850</u>

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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
EMA Equipment Grant-Loc Foundations	\$ -	\$ 12,007	\$ 12,007	\$ -
SCER Grant Funds	2,500	-	-	2,500
General	2,116,918	4,525,195	4,907,530	1,734,583
Accident Report	7,119	1,085	-	8,204
City and Town Court Costs	18,585	1,991	-	20,576
Clerk's Records Perpetuation	26,573	4,035	10,197	20,411
Sales Disclosure - County Share	3,910	3,020	-	6,930
Cumulative Bridge	683,571	417,321	166,736	934,156
Cumulative Capital Development	275,932	86,779	-	362,711
Drug Free Community	48,254	8,827	17,632	39,449
Emergency Medical Services	623,147	1,064,506	1,053,746	633,907
Emergency Planning/Right to Know	9,004	-	948	8,056
Firearms Training	22,202	6,010	13,960	14,252
Health	180,059	484,322	242,654	421,727
Identification Security Protection	25,006	1,608	24,148	2,466
Local Health Maintenance	44,782	49,709	16,080	78,411
Local Road and Street	205,854	206,777	250,966	161,665
MVH Restricted	1,337,531	1,099,190	1,164,120	1,272,601
Misdemeanant	15,934	5,814	3,689	18,059
Motor Vehicle Highway	302,271	1,225,300	1,045,057	482,514
Plat Book	8,680	7,640	-	16,320
Promotion of Economic Dev & Tourism	10,307	-	-	10,307
Rainy Day	146,800	-	-	146,800
Recorder's Records Perpetuation	24,503	38,374	46,531	16,346
Riverboat	7,176,828	6,593,348	4,247,741	9,522,435
Sex and Violent Offender Administration	8,378	846	-	9,224
Supplemental Public Defender Services	257,466	103,044	11,907	348,603
Surplus Tax	(4,469)	4,819	2,601	(2,251)
Surveyor's Corner Perpetuation	17,196	8,040	-	25,236
Tax Sale Fees	6,579	5,670	7,150	5,099
Tax Sale Redemption	8,959	49,639	30,241	28,357
Tax Sale Surplus	239,262	188,912	178,248	249,926
Local Health Department Trust Account	67,007	19,477	117	86,367
GAL/CASA	15,155	32,359	25,455	22,059
County Elected Officials Training	(258)	1,608	2,791	(1,441)
County Offender Transportation Fund	2,158	523	-	2,681
Statewide 911	65,081	183,029	152,149	95,961
Reassessment	155,781	181,116	129,693	207,204

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Adult Probation Administrative	50,221	28,401	14,058	64,564
Juvenile Probation Administrative	1,791	1,675	2,785	681
Cemetery Operating	23,464	10,100	21,381	12,183
County User Fee	11,097	8	-	11,105
Animal Shelter	60,186	8,224	6,177	62,233
Health Clinic	130,000	317,466	294,200	153,266
Payroll Withholding - Donations	5	-	-	5
Payroll Withholding - Insurance	7,603	32,100	49,504	(9,801)
Payroll Withholding - Other	-	10	10	-
Payroll Withholding - Savings	-	17,835	17,425	410
Payroll Withholding - Deferred Compensation	(58)	42,764	42,981	(275)
Payroll Withholding - Federal	-	397,253	396,501	752
Payroll Withholding - FICA & Medicare	-	633,428	631,109	2,319
Payroll Withholding - Local Tax	-	63,322	62,989	333
Payroll Withholding - Sheriff Pension	-	24,070	24,955	(885)
Payroll Withholding - State	-	163,275	162,470	805
Payroll Withholding - Wage Garnishments	-	1,305	1,269	36
Settlement	277,471	8,902,595	9,176,223	3,843
CVET Agency	-	7,819	7,819	-
Financial Institution Tax	-	43,013	43,013	-
State Fines and Forfeitures	2,225	12,552	19,678	(4,901)
Infraction Judgements	1,338	1,920	2,906	352
Special Death Benefit	235	390	595	30
Sales Disclosure - State Share	2,610	3,030	5,470	170
Coroners Training & Con't Education	468	768	1,179	57
Interstate Compact - State Share	70	523	468	125
Mortgage Recording Fees - State Share	665	810	1,413	62
Sex and Violent Offender Admin - State	5	94	99	-
Child Restraint Violation Fines	25	-	25	-
Education Plate Fees Agency	75	38	94	19
Riverboat Revenue Sharing	380,268	8,504,335	8,683,548	201,055
Innkeepers Tax Collections	97,305	349,852	349,156	98,001
LIT Certified Shares	-	2,130,022	1,952,520	177,502
LIT Public Safety	-	532,506	488,131	44,375
City/Town Ordinance Violations Fines	442	-	-	442
93.563 Prosecutor PCA	3,763	3,536	235	7,064
93.563 Title IV-D Incentive	42,826	3,345	-	46,171

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
93.563 Prosecutor IV-D Incentive-Post Oct '99	55,874	5,021	3,111	57,784
93.563 Clerk IV-D Incentive-Post Oct '99	33,416	3,345	392	36,369
Wastewater Utility Oper	69,145	65,509	32,416	102,238
Jury Pay	4,307	1,529	-	5,836
Pretrial Diversion	18,699	15,610	-	34,309
Cty User Fees - SC Sheriff	1,448	712	-	2,160
Cty User Fees - Vevay Police	1,730	352	2,014	68
Cty User Fees - St Police	92	28	-	120
Cty User Fees - IDNR	278	136	-	414
Cty User Fees - IN Gaming Com	144	28	-	172
Cty User Fees - School	52	-	-	52
Belterra Fund	91,202	825,669	1,862,986	(946,115)
Title 3 - Voting	3,917	-	-	3,917
Infraction Deferral	25,526	1,870	-	27,396
Sheriff's Service of Process	2,345	3,051	-	5,396
Redevelopment Commission	234,499	14,681	15,203	233,977
County Medical Center Operation	114,480	23,286	43,608	94,158
County Technology & Education Center	(9,833)	88,390	59,041	19,516
County Park/Rec Support	10,659	8,640	15,549	3,750
Probation Admin Fees	8,130	9,917	-	18,047
Senior Citizens Center	33,206	-	33,206	-
Public Health Coordinator Grant	3,296	12,500	27,613	(11,817)
CC Grant / Bridge #8	86,848	-	86,848	-
CC Grant/Bridge#4	473,674	86,848	560,521	1
School Ag-Co Wrkfc Dev Grant	151,324	55,000	49,385	156,939
IN Breast Cancer Trst Fnd Grant	357	-	-	357
Markland Park Grant Fund	38	-	-	38
VSCF / Indigent Meds Grant	2,730	-	-	2,730
CFSC - 2016 Grant	138	-	-	138
Parks & Rec / VSCF Grant	269	-	-	269
Danglade / Animal Shelter Grant	2,423	-	-	2,423
Manna Project VSCF Grant	476	-	-	476
Vets Transport Grant - CFSC	800	-	-	800
Fed Seizure Funds (DEA)	58,708	-	-	58,708
Public Safety Tax	144,744	429,219	380,303	193,660
SCER CFSI 2251	257	-	-	257
Small Business Loans Thru Cares EDC	41,414	14,404	-	55,818

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
ARP Coronavirus Loc Fiscal Rec Fund	1,482,303	-	384,062	1,098,241
Juvenile Informal Adjustment Fees	810	490	-	1,300
P/R W/H CFSI Donations	-	870	870	-
CARES Act Covid-19	13,983	-	-	13,983
CARES Act Testing HD/KDH	206,885	-	524	206,361
HD Covid Vol Funds	177,384	-	172,383	5,001
Probation Dept Home Visits Gr	2,759	-	1,708	1,051
IN State Opioid Response Grant	30,000	39,950	69,950	-
Opioid Restricted Fund	53,110	14,528	-	67,638
Opioid Unrestricted Fund	22,395	4,199	-	26,594
P/R W/H - Deferred Compensation	50	90,915	90,915	50
P/R W/H - Medicare	-	148,098	147,556	542
Quality of Life Improvement	3,100	-	2,000	1,100
Soapville Road Asphalt Project	-	80,186	80,186	-
Elam Road Asphalt Project	-	173,295	173,295	-
Red Hog Pike Asphalt Project	-	142,645	142,645	-
Bulger Tapp Road Asphalt Proje	-	260,727	260,727	-
Plum Creek Road Asphalt Projec	-	111,366	-	111,366
Shiloh Road Asphalt Project	-	229,618	229,618	-
Mathews Road Asphalt Project	-	74,088	74,088	-
Harlow Road Asphalt Project	-	110,868	110,868	-
Evans Hill Road Asphalt Projec	-	182,523	182,523	-
American Heart Association Gra	-	1,750	1,736	14
IU Fairbank Workforce Incentive	-	850	473	377
Tribal Consistency Fund	-	50,000	-	50,000
After Settlement Collections	309,294	139,431	309,294	139,431
Inmate Trust Fund	2,765	75,813	78,130	448
Switzerland County Recreation, Tourism, and Convention	713,271	553,157	370,447	895,981
Switz Co Commissary	29,966	92,007	102,486	19,487
Clerk's Trust	280,317	884,817	934,385	230,749
Inmate Medical Trust	2,988	647	423	3,212
Totals	<u>\$ 20,246,857</u>	<u>\$ 43,988,907</u>	<u>\$ 43,317,968</u>	<u>\$ 20,917,796</u>

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. 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 (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. 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 STATEMENTS
(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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. In some instances, this is a result of funds set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31. In other instances, this is a result of disbursements exceeding the total monies available for each affected fund.

Note 8. Combined Funds

Funds related to County user fees were reported individually in the current financial statement, but were combined into one fund in the prior financial statement.

OTHER INFORMATION

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMA Equipment Grant-Loc Foundations	SCER Grant Funds	CC Grant Bridge #20	Inmate Trust Fund	Switz Co Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,182	\$ 34,815	\$ 217,548	\$ 1,058,946	\$ 5,566
Receipts:								
Taxes	-	-	-	-	-	-	3,692,906	-
Licenses and permits	-	-	-	-	-	-	13,640	-
Intergovernmental receipts	-	-	369,881	-	-	-	207,791	-
Charges for services	-	-	-	-	-	-	210,768	767
Fines and forfeits	-	-	-	-	-	-	52,471	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	18,200	7,715	137,388	128,590	145,534	909,980	1,371,440	-
Total receipts	18,200	7,715	507,269	128,590	145,534	909,980	5,549,016	767
Disbursements:								
Personal services	-	-	-	-	-	-	3,109,674	-
Supplies	-	-	-	-	-	-	232,249	-
Other services and charges	18,200	7,715	-	-	-	-	914,503	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	396,166	-	-	-	6,841	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	127,475	143,038	843,682	102,179	-
Total disbursements	18,200	7,715	396,166	127,475	143,038	843,682	4,365,446	-
Excess (deficiency) of receipts over (under) disbursements	-	-	111,103	1,115	2,496	66,298	1,183,570	767
Cash and investments - ending	\$ -	\$ -	\$ 111,103	\$ 2,297	\$ 37,311	\$ 283,846	\$ 2,242,516	\$ 6,333

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	City And Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 14,930	\$ 19,042	\$ 9,915	\$ 459,288	\$ 139,352	\$ 37,979	\$ 508,424	\$ 11,639
Receipts:								
Taxes	-	-	-	207,308	69,103	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	27,714	6,987	-	377,143	-
Charges for services	-	4,089	3,175	-	-	-	330,705	-
Fines and forfeits	1,919	-	-	-	-	7,398	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	16,336	-
Total receipts	<u>1,919</u>	<u>4,089</u>	<u>3,175</u>	<u>235,022</u>	<u>76,090</u>	<u>7,398</u>	<u>724,184</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	291,602	-
Supplies	-	-	-	-	-	-	91,202	50
Other services and charges	-	-	-	46,512	9,881	-	173,583	2,504
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	49,670	-	-	597	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,182</u>	<u>9,881</u>	<u>-</u>	<u>556,984</u>	<u>2,554</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,919</u>	<u>4,089</u>	<u>3,175</u>	<u>138,840</u>	<u>66,209</u>	<u>7,398</u>	<u>167,200</u>	<u>(2,554)</u>
Cash and investments - ending	<u>\$ 16,849</u>	<u>\$ 23,131</u>	<u>\$ 13,090</u>	<u>\$ 598,128</u>	<u>\$ 205,561</u>	<u>\$ 45,377</u>	<u>\$ 675,624</u>	<u>\$ 9,085</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street	MVH Restricted	Inmate Medical Trust	Misdemeanant
Cash and investments - beginning	\$ 9,429	\$ 205,744	\$ 20,536	\$ 66,243	\$ 153,603	\$ 668,719	\$ 3,503	\$ 9,257
Receipts:								
Taxes	-	187,942	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	19,002	-	33,139	174,330	849,094	-	-
Charges for services	4,430	12,775	2,449	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,319	-	-	-	6,208	1,950	6,838
Total receipts	4,430	223,038	2,449	33,139	174,330	855,302	1,950	6,838
Disbursements:								
Personal services	-	172,961	-	34,846	-	78,990	-	-
Supplies	-	4,248	-	-	-	11,403	-	-
Other services and charges	1,945	7,395	-	-	-	7,637	-	7,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	811	-	-	123,094	135,367	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,209	472	-
Total disbursements	1,945	185,415	-	34,846	123,094	239,606	472	7,000
Excess (deficiency) of receipts over (under) disbursements	2,485	37,623	2,449	(1,707)	51,236	615,696	1,478	(162)
Cash and investments - ending	\$ 11,914	\$ 243,367	\$ 22,985	\$ 64,536	\$ 204,839	\$ 1,284,415	\$ 4,981	\$ 9,095

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Motor Vehicle Highway	Plat Book	Promotion of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 645,045	\$ 19,405	\$ -	\$ 146,800	\$ 59,759	\$ 4,649,684	\$ 6,575	\$ 2,811
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	855,052	-	-	-	-	6,036,412	-	-
Charges for services	-	8,790	-	-	37,997	-	864	-
Fines and forfeits	-	-	-	-	-	-	-	243
Utility fees	-	-	-	-	-	-	-	-
Other receipts	24,594	-	10,307	-	-	592,480	-	-
Total receipts	879,646	8,790	10,307	-	37,997	6,628,892	864	243
Disbursements:								
Personal services	633,549	-	-	-	34,315	-	-	-
Supplies	183,767	-	-	-	-	28,791	-	-
Other services and charges	99,037	1,712	-	-	14,799	321,202	-	-
Debt service - principal and interest	-	-	-	-	-	1,965,139	-	-
Capital outlay	1,854	-	-	-	-	325,437	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,463,128	-	-
Total disbursements	918,207	1,712	-	-	49,114	6,103,697	-	-
Excess (deficiency) of receipts over (under) disbursements	(38,561)	7,078	10,307	-	(11,117)	525,195	864	243
Cash and investments - ending	\$ 606,484	\$ 26,483	\$ 10,307	\$ 146,800	\$ 48,642	\$ 5,174,879	\$ 7,439	\$ 3,054

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 237,047	\$ 119	\$ 14,846	\$ 9,938	\$ 534	\$ 148,182	\$ 57,441	\$ 124
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	13,405	-
Charges for services	-	-	12,245	-	-	-	-	-
Fines and forfeits	12,525	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	79,105	1,495	-	-	9,762	63,114	-	-
Total receipts	91,630	1,495	12,245	-	9,762	63,114	13,405	-
Disbursements:								
Personal services	-	-	-	-	-	-	97	-
Supplies	-	-	-	-	-	-	1,734	-
Other services and charges	119,292	-	13,500	6,645	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	342	-	-	10,206	85,846	-	-
Total disbursements	119,292	342	13,500	6,645	10,206	85,846	1,831	-
Excess (deficiency) of receipts over (under) disbursements	(27,662)	1,153	(1,255)	(6,645)	(444)	(22,732)	11,574	-
Cash and investments - ending	\$ 209,385	\$ 1,272	\$ 13,591	\$ 3,293	\$ 90	\$ 125,450	\$ 69,015	\$ 124

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 2,134	\$ 124	\$ 1,822	\$ 1,588	\$ 57,610	\$ 71,990	\$ 30,614	\$ 5,732
Receipts:								
Taxes	-	-	-	-	-	140,846	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,312	-	-	-	-	14,241	-	-
Charges for services	200	-	2,449	438	180,937	-	-	-
Fines and forfeits	-	-	-	-	-	-	36,370	1,170
Utility fees	-	-	-	-	-	-	-	-
Other receipts	12,050	-	-	-	-	-	1,000	-
Total receipts	19,562	-	2,449	438	180,937	155,087	37,370	1,170
Disbursements:								
Personal services	13,614	-	-	-	101,386	19,477	-	-
Supplies	-	-	-	-	-	815	-	-
Other services and charges	-	-	-	-	48,591	117,748	9,249	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	827	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,703	-	3,510	-	-	-	20,000	6,000
Total disbursements	15,317	-	3,510	-	149,977	138,040	30,076	6,000
Excess (deficiency) of receipts over (under) disbursements	4,245	-	(1,061)	438	30,960	17,047	7,294	(4,830)
Cash and investments - ending	\$ 6,379	\$ 124	\$ 761	\$ 2,026	\$ 88,570	\$ 89,037	\$ 37,908	\$ 902

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cemetery Operating	County User Fee	Animal Shelter	Health Clinic	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 14,655	\$ 11,089	\$ 49,006	\$ 71,847	\$ 5	\$ 7,318	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	253,683	-	-	-	-
Charges for services	-	-	-	94,589	-	-	-	-
Fines and forfeits	-	8	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,000	-	5,424	(117,216)	5	23,541	130	24,632
Total receipts	10,000	8	5,424	231,056	5	23,541	130	24,632
Disbursements:								
Personal services	-	-	-	198,248	5	-	-	-
Supplies	-	-	-	4,540	-	-	-	-
Other services and charges	1,125	-	1,931	152,153	-	1,627	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,160	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	19,700	(133,388)	-	21,914	130	24,632
Total disbursements	1,125	-	21,631	222,713	5	23,541	130	24,632
Excess (deficiency) of receipts over (under) disbursements	8,875	8	(16,207)	8,343	-	-	-	-
Cash and investments - ending	\$ 23,530	\$ 11,097	\$ 32,799	\$ 80,190	\$ 5	\$ 7,318	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	620,381
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	46,853	345,509	538,812	52,647	18,936	138,715	630	7,631,253
Total receipts	46,853	345,509	538,812	52,647	18,936	138,715	630	8,251,634
Disbursements:								
Personal services	-	-	-	-	-	-	630	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	46,853	345,509	538,812	52,647	18,936	138,715	-	8,251,634
Total disbursements	46,853	345,509	538,812	52,647	18,936	138,715	630	8,251,634
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET Agency	After Settlement Collections	Sewer Lien Collections	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 332,168	\$ -	\$ -	\$ 1,915	\$ -	\$ 50	\$ 160
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	679	3,175
Fines and forfeits	-	-	-	-	12,740	3,975	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	7,280	293,605	3,949	44,255	-	-	-	-
Total receipts	7,280	293,605	3,949	44,255	12,740	3,975	679	3,175
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,280	332,168	-	44,255	7,069	3,714	594	2,525
Total disbursements	7,280	332,168	-	44,255	7,069	3,714	594	2,525
Excess (deficiency) of receipts over (under) disbursements	-	(38,563)	3,949	-	5,671	261	85	650
Cash and investments - ending	\$ -	\$ 293,605	\$ 3,949	\$ -	\$ 7,586	\$ 261	\$ 135	\$ 810

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 27	\$ -	\$ 88	\$ 5	\$ -	\$ -	\$ 473,769	\$ 43,525
Receipts:								
Taxes	-	-	-	-	-	-	-	267,965
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	9,815,811	-
Charges for services	573	438	1,476	96	-	-	-	-
Fines and forfeits	-	-	-	-	-	94	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	(1,082,020)	-
Total receipts	<u>573</u>	<u>438</u>	<u>1,476</u>	<u>96</u>	<u>-</u>	<u>94</u>	<u>8,733,791</u>	<u>267,965</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	470	375	1,341	101	-	75	8,584,235	235,806
Total disbursements	<u>470</u>	<u>375</u>	<u>1,341</u>	<u>101</u>	<u>-</u>	<u>75</u>	<u>8,584,235</u>	<u>235,806</u>
Excess (deficiency) of receipts over (under) disbursements	<u>103</u>	<u>63</u>	<u>135</u>	<u>(5)</u>	<u>-</u>	<u>19</u>	<u>149,556</u>	<u>32,159</u>
Cash and investments - ending	<u>\$ 130</u>	<u>\$ 63</u>	<u>\$ 223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 623,325</u>	<u>\$ 75,684</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT Public Safety	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 392	\$ 3,691	\$ 36,765	\$ 48,190	\$ 27,355
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,119,249	481,040	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	50	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	1,514	2,975	4,477	2,975
Total receipts	2,119,249	481,040	50	1,514	2,975	4,477	2,975
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,406	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,119,249	481,040	-	-	-	500	-
Total disbursements	2,119,249	481,040	-	1,406	-	500	-
Excess (deficiency) of receipts over (under) disbursements	-	-	50	108	2,975	3,977	2,975
Cash and investments - ending	\$ -	\$ -	\$ 442	\$ 3,799	\$ 39,740	\$ 52,167	\$ 30,330

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Switzerland County Recreation, Tourism, and Convention Commission	Development Interlocal Agreement	COVID-19 Payroll Protection	CARES Act Covid-19	COVID-Testing	CARES Act 1st Distribution	CARES Act Testing HD/KDH
Cash and investments - beginning	\$ 377,776	\$ -	\$ 27,706	\$ 81,921	\$ 49,461	\$ 10,740	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	441,051	1,285,293	-	5,800	-	398	114,951
Total receipts	441,051	1,285,293	-	5,800	-	398	114,951
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	213,710	1,285,293	27,706	73,738	18,248	11,138	2,557
Total disbursements	213,710	1,285,293	27,706	73,738	18,248	11,138	2,557
Excess (deficiency) of receipts over (under) disbursements	227,341	-	(27,706)	(67,938)	(18,248)	(10,740)	112,394
Cash and investments - ending	\$ 605,117	\$ -	\$ -	\$ 13,983	\$ 31,213	\$ -	\$ 112,394

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES Act Salary Reimbursement	HD Covid Vol Funds	HHS Stimulus NMC	Emergency Mgmt Grant CFSCI	Probation Dept Home Visits Gr	IN State Opioid Response Grant	P/R W/H DFSI Donations	Jury Pay
Cash and investments - beginning	\$ 347,700	\$ -	\$ -	\$ -	\$ 4,888	\$ 90,000	\$ -	\$ 2,987
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	775
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	92,507	23,774	1,880	-	60,000	470	-
Total receipts	-	92,507	23,774	1,880	-	60,000	470	775
Disbursements:								
Personal services	-	-	-	-	-	-	470	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	347,700	33,006	-	1,880	861	60,000	-	-
Total disbursements	347,700	33,006	-	1,880	861	60,000	470	-
Excess (deficiency) of receipts over (under) disbursements	(347,700)	59,501	23,774	-	(861)	-	-	775
Cash and investments - ending	\$ -	\$ 59,501	\$ 23,774	\$ -	\$ 4,027	\$ 90,000	\$ -	\$ 3,762

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pretrial Diversion	LOIT Special Distribution	Juvenile Informal Adjustment Fees	Cty User Fees - SC Sheriff	Cty User Fees - Vevay Police	Cty User Fees - St Police	Cty User Fees - IDNR	Cty User Fees - IN Gaming Com
Cash and investments - beginning	\$ 5,870	\$ 16,016	\$ -	\$ 3,337	\$ 940	\$ 20	\$ 116	\$ 52
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	9,345	-	-	872	432	44	67	76
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	9,345	-	-	872	432	44	67	76
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	720	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,528	-	-	-	-	-	-	-
Total disbursements	5,248	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	4,097	-	-	872	432	44	67	76
Cash and investments - ending	\$ 9,967	\$ 16,016	\$ -	\$ 4,209	\$ 1,372	\$ 64	\$ 183	\$ 128

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cty User Fees - School	County Road Ordinance	Belterra Fund	Title 3 - Voting	Infraction Deferral	Sheriff's Service of Process	County Spay/Neuter Program	Redevelopment Commission
Cash and investments - beginning	\$ 48	\$ -	\$ 159,646	\$ 11,254	\$ 34,128	\$ 3,539	\$ 16	\$ 529,673
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,566	-	25,750
Fines and forfeits	4	-	-	-	990	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	517	2,754,493	-	-	-	-	9,134
Total receipts	4	517	2,754,493	-	990	2,566	-	34,884
Disbursements:								
Personal services	-	-	1,986,413	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	11,737
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	10,468	-	9,702	3,539	-	315,567
Total disbursements	-	-	1,996,881	-	9,702	3,539	-	327,304
Excess (deficiency) of receipts over (under) disbursements	4	517	757,612	-	(8,712)	(973)	-	(292,420)
Cash and investments - ending	\$ 52	\$ 517	\$ 917,258	\$ 11,254	\$ 25,416	\$ 2,566	\$ 16	\$ 237,253

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Medical Center Operation	Business Park	County Technology & Education Center	County Park/Rec Support	Blair Building Proceeds	Probation Admin Fees	Senior Citizens Center	18 EMPG Competitive Grant
Cash and investments - beginning	\$ 116,554	\$ 142	\$ 10,676	\$ 4,839	\$ 77,774	\$ 9,487	\$ 33,181	\$ (65)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	34,834	-	3,695	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	9,665	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	95,000	1,100	-	-	25	-
Total receipts	34,834	-	98,695	1,100	-	9,665	25	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	405	-	2,468	-	-	-	-	-
Other services and charges	32,480	-	66,937	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	77,774	17,000	-	-
Total disbursements	32,885	-	69,405	-	77,774	17,000	-	-
Excess (deficiency) of receipts over (under) disbursements	1,949	-	29,290	1,100	(77,774)	(7,335)	25	-
Cash and investments - ending	\$ 118,503	\$ 142	\$ 39,966	\$ 5,939	\$ -	\$ 2,152	\$ 33,206	\$ (65)

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Public Health Coordinator Grant	Owner Occupied Rahab Grant	CC Grant / Bridge #8	CC Grant/Bridge #23	CC Grant Log Lick Asphalt	CC Grant - Tapps Ridge Asphalt	CC Grant / Bridge #4	School Ag-Co Wrkfc Dev Grant
Cash and investments - beginning	\$ 12,839	\$ -	\$ -	\$ 299,987	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,702	94,591	-	447,750	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	15,702	94,591	-	447,750	-	-	-	-
Disbursements:								
Personal services	24,152	-	-	-	-	-	-	-
Supplies	6,027	-	-	-	-	-	-	-
Other services and charges	970	23,142	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	432,795	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	115	71,449	-	-	-	-	-	-
Total disbursements	31,264	94,591	-	432,795	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(15,562)	-	-	14,955	-	-	-	-
Cash and investments - ending	\$ (2,723)	\$ -	\$ -	\$ 314,942	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	IN Breast Cancer Trst Fnd Grant	Markland Park Grant Fund	VSCF / Indigent Meds Grant	CFSC - 2016 Grant	VSCF / Sheriff Grant	Parks & Rec / VSCF Grant	Danglade / Animal Shelter Grant	Manna Project VSCF Grant
Cash and investments - beginning	\$ 357	\$ 38	\$ 2,982	\$ 138	\$ 22	\$ 269	\$ (1,058)	\$ 476
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,536	-	-	-	-	2,681	-
Total receipts	-	3,536	-	-	-	-	2,681	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	252	-	-	-	-	-
Total disbursements	-	-	252	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	3,536	(252)	-	-	-	2,681	-
Cash and investments - ending	\$ 357	\$ 3,574	\$ 2,730	\$ 138	\$ 22	\$ 269	\$ 1,623	\$ 476

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Vets Transport Grant - CFSC	Betty Lucas Plaque Grant Fund	Fed Seizure Funds (DEA)	Sheriff Dept Fed Seizure Funds (DEA)	Public Safety Tax	SCER CFSI 2251	Small Business Loans Thru CARES EDC	ARP Coronavirus Loc Fiscal Rec Fund
Cash and investments - beginning	\$ 800	\$ 145	\$ 58,708	\$ 58,708	\$ -	\$ 1,950	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	543,610	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	253,000	1,044,597
Total receipts	-	-	-	-	543,610	-	253,000	1,044,597
Disbursements:								
Personal services	-	-	-	-	333,758	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	58,708	120,000	1,693	253,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	469
Total disbursements	-	-	-	58,708	453,758	1,693	253,000	469
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(58,708)	89,852	(1,693)	-	1,044,128
Cash and investments - ending	\$ 800	\$ 145	\$ 58,708	\$ -	\$ 89,852	\$ 257	\$ -	\$ 1,044,128

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Wastewater Utility Operation	EERSD OCRA Grant	Opioid Restricted Fund	Opioid Unrestricted Fund	P/R W/H - Deferred Compensation	P/R W/H - Medicare	Quality of Life Improvement	Totals
Cash and investments - beginning	\$ 47,483	\$ 71,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,513,710
Receipts:								
Taxes	-	-	-	-	-	-	-	5,730,061
Licenses and permits	-	-	-	-	-	-	-	13,640
Intergovernmental receipts	-	-	-	-	-	-	-	22,219,329
Charges for services	-	-	-	-	-	-	-	980,949
Fines and forfeits	-	-	-	-	-	-	-	151,233
Utility fees	18,984	-	-	-	-	-	-	18,984
Other receipts	50,055	-	-	-	112,491	126,019	-	18,025,058
Total receipts	69,039	-	-	-	112,491	126,019	-	47,139,254
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,034,187
Supplies	-	-	-	-	-	-	-	567,699
Other services and charges	6,615	-	-	-	-	-	-	2,682,894
Debt service - principal and interest	-	-	-	-	-	-	-	1,965,139
Capital outlay	-	-	-	-	-	-	-	1,474,619
Utility operating expenses	22,734	-	-	-	-	-	-	22,734
Other disbursements	3,433	71,263	-	-	112,491	126,019	-	28,860,587
Total disbursements	32,782	71,263	-	-	112,491	126,019	-	42,607,859
Excess (deficiency) of receipts over (under) disbursements	36,257	(71,263)	-	-	-	-	-	4,531,395
Cash and investments - ending	\$ 83,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,045,105

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMA Equipment Grant-Loc Foundations	SCER Grant Funds	CC Grant Bridge #20	Inmate Trust Fund	Switz Co Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ -	\$ -	\$ 111,103	\$ 2,297	\$ 37,311	\$ 283,846	\$ 2,242,516	\$ 6,333
Receipts:								
Taxes	-	-	-	-	-	-	3,894,189	-
Licenses and permits	-	-	-	-	-	-	21,345	-
Intergovernmental receipts	-	-	-	-	-	-	208,569	-
Charges for services	-	-	-	-	-	-	250,787	786
Fines and forfeits	-	-	-	-	-	-	55,456	-
Other receipts	7,274	2,500	-	130,013	138,788	729,049	233,019	-
Total receipts	7,274	2,500	-	130,013	138,788	729,049	4,663,365	786
Disbursements:								
Personal services	-	-	-	-	-	-	3,349,125	-
Supplies	-	-	-	-	-	-	260,548	-
Other services and charges	7,274	-	-	-	-	-	1,085,098	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	109,168	-	-	-	22,767	-
Other disbursements	-	-	1,934	129,544	146,133	732,579	71,425	-
Total disbursements	7,274	-	111,102	129,544	146,133	732,579	4,788,963	-
Excess (deficiency) of receipts over (under) disbursements	-	2,500	(111,102)	469	(7,345)	(3,530)	(125,598)	786
Cash and investments - ending	\$ -	\$ 2,500	\$ 1	\$ 2,766	\$ 29,966	\$ 280,316	\$ 2,116,918	\$ 7,119

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	City And Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 16,849	\$ 23,131	\$ 13,090	\$ 598,128	\$ 205,561	\$ 45,377	\$ 675,624	\$ 9,085
Receipts:								
Taxes	-	-	-	215,693	71,898	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	41,522	6,680	-	300,000	-
Charges for services	-	3,441	3,910	-	-	-	339,772	-
Fines and forfeits	1,737	-	-	-	-	7,832	-	-
Other receipts	-	-	-	1,934	-	-	7,546	-
Total receipts	<u>1,737</u>	<u>3,441</u>	<u>3,910</u>	<u>259,149</u>	<u>78,578</u>	<u>7,832</u>	<u>647,318</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	327,671	-
Supplies	-	-	-	-	-	-	132,210	-
Other services and charges	-	-	13,090	73,706	8,206	4,955	191,242	81
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	100,000	-	-	48,672	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>13,090</u>	<u>173,706</u>	<u>8,206</u>	<u>4,955</u>	<u>699,795</u>	<u>81</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,737</u>	<u>3,441</u>	<u>(9,180)</u>	<u>85,443</u>	<u>70,372</u>	<u>2,877</u>	<u>(52,477)</u>	<u>(81)</u>
Cash and investments - ending	<u>\$ 18,586</u>	<u>\$ 26,572</u>	<u>\$ 3,910</u>	<u>\$ 683,571</u>	<u>\$ 275,933</u>	<u>\$ 48,254</u>	<u>\$ 623,147</u>	<u>\$ 9,004</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road And Street	MVH Restricted	Inmate Medical Trust	Misdemeanant
Cash and investments - beginning	\$ 11,914	\$ 243,367	\$ 22,985	\$ 64,536	\$ 204,839	\$ 1,284,415	\$ 4,981	\$ 9,095
Receipts:								
Taxes	-	89,757	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,339	-	16,570	167,915	812,090	-	-
Charges for services	12,020	13,250	2,021	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,325	-	-	-	152,437	1,335	6,838
Total receipts	<u>12,020</u>	<u>115,671</u>	<u>2,021</u>	<u>16,570</u>	<u>167,915</u>	<u>964,527</u>	<u>1,335</u>	<u>6,838</u>
Disbursements:								
Personal services	-	166,117	-	35,964	-	116,247	-	-
Supplies	-	4,548	-	361	57,683	11,773	-	-
Other services and charges	1,733	7,883	-	-	-	3,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	433	-	-	109,217	780,392	-	-
Other disbursements	-	-	-	-	-	-	3,327	-
Total disbursements	<u>1,733</u>	<u>178,981</u>	<u>-</u>	<u>36,325</u>	<u>166,900</u>	<u>911,412</u>	<u>3,327</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10,287</u>	<u>(63,310)</u>	<u>2,021</u>	<u>(19,755)</u>	<u>1,015</u>	<u>53,115</u>	<u>(1,992)</u>	<u>6,838</u>
Cash and investments - ending	<u>\$ 22,201</u>	<u>\$ 180,057</u>	<u>\$ 25,006</u>	<u>\$ 44,781</u>	<u>\$ 205,854</u>	<u>\$ 1,337,530</u>	<u>\$ 2,989</u>	<u>\$ 15,933</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway	Plat Book	Promotion of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 606,484	\$ 26,483	\$ 10,307	\$ 146,800	\$ 48,642	\$ 5,174,879	\$ 7,439	\$ 3,054
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	812,090	-	-	-	-	6,252,137	-	-
Charges for services	-	8,680	-	-	39,325	-	939	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	15,624	-	-	-	-	218,778	-	-
Total receipts	827,714	8,680	-	-	39,325	6,470,915	939	-
Disbursements:								
Personal services	605,437	-	-	-	37,725	-	-	-
Supplies	235,697	-	-	-	-	57,882	-	-
Other services and charges	62,969	-	-	-	25,738	2,131,948	-	-
Debt service - principal and interest	-	-	-	-	-	115,436	-	-
Capital outlay	227,825	-	-	-	-	498,699	-	-
Other disbursements	-	26,483	-	-	-	1,665,000	-	3,054
Total disbursements	1,131,928	26,483	-	-	63,463	4,468,965	-	3,054
Excess (deficiency) of receipts over (under) disbursements	(304,214)	(17,803)	-	-	(24,138)	2,001,950	939	(3,054)
Cash and investments - ending	\$ 302,270	\$ 8,680	\$ 10,307	\$ 146,800	\$ 24,504	\$ 7,176,829	\$ 8,378	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 209,385	\$ 1,272	\$ 13,591	\$ 3,293	\$ 90	\$ 125,450	\$ 69,015	\$ 124
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	6,492	-
Charges for services	-	-	10,105	8,370	-	-	-	-
Fines and forfeits	12,620	-	-	-	-	-	-	-
Other receipts	93,277	2,380	-	-	8,869	128,939	-	-
Total receipts	105,897	2,380	10,105	8,370	8,869	128,939	6,492	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	57,133	-	6,500	5,084	-	-	8,500	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	684	8,120	-	-	-	15,127	-	124
Total disbursements	57,817	8,120	6,500	5,084	-	15,127	8,500	124
Excess (deficiency) of receipts over (under) disbursements	48,080	(5,740)	3,605	3,286	8,869	113,812	(2,008)	(124)
Cash and investments - ending	\$ 257,465	\$ (4,468)	\$ 17,196	\$ 6,579	\$ 8,959	\$ 239,262	\$ 67,007	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	<u>GAL/CASA</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>County Offender Transportation Fund</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>Adult Probation Administrative</u>	<u>Juvenile Probation Administrative</u>
Cash and investments - beginning	\$ 6,379	\$ 124	\$ 761	\$ 2,026	\$ 88,570	\$ 89,037	\$ 37,908	\$ 902
Receipts:								
Taxes	-	-	-	-	-	158,449	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,220	-	-	-	-	14,722	-	-
Charges for services	50	-	2,021	133	179,815	-	-	-
Fines and forfeits	-	-	-	-	-	-	26,619	918
Other receipts	12,000	12	-	-	-	-	347	-
Total receipts	<u>24,270</u>	<u>12</u>	<u>2,021</u>	<u>133</u>	<u>179,815</u>	<u>173,171</u>	<u>26,966</u>	<u>918</u>
Disbursements:								
Personal services	15,314	-	-	-	111,619	36,554	-	-
Supplies	-	-	-	-	-	214	-	-
Other services and charges	-	-	3,040	-	91,686	69,659	12,520	29
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,132	-
Other disbursements	181	137	-	-	-	-	-	-
Total disbursements	<u>15,495</u>	<u>137</u>	<u>3,040</u>	<u>-</u>	<u>203,305</u>	<u>106,427</u>	<u>14,652</u>	<u>29</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,775</u>	<u>(125)</u>	<u>(1,019)</u>	<u>133</u>	<u>(23,490)</u>	<u>66,744</u>	<u>12,314</u>	<u>889</u>
Cash and investments - ending	<u>\$ 15,154</u>	<u>\$ (1)</u>	<u>\$ (258)</u>	<u>\$ 2,159</u>	<u>\$ 65,080</u>	<u>\$ 155,781</u>	<u>\$ 50,222</u>	<u>\$ 1,791</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cemetery Operating	County User Fee	Animal Shelter	Health Clinic	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 23,530	\$ 11,097	\$ 32,799	\$ 80,190	\$ 5	\$ 7,318	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	255,497	-	-	-	-
Charges for services	-	499	-	140,905	-	-	-	-
Fines and forfeits	-	366	-	-	-	-	-	-
Other receipts	-	-	32,005	(99,902)	-	22,962	130	15,792
Total receipts	-	865	32,005	296,500	-	22,962	130	15,792
Disbursements:								
Personal services	-	-	-	205,734	-	-	-	-
Supplies	-	-	-	5,416	-	-	-	-
Other services and charges	66	-	4,618	90,738	-	1,408	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	866	-	(55,199)	-	21,269	130	15,792
Total disbursements	66	866	4,618	246,689	-	22,677	130	15,792
Excess (deficiency) of receipts over (under) disbursements	(66)	(1)	27,387	49,811	-	285	-	-
Cash and investments - ending	\$ 23,464	\$ 11,096	\$ 60,186	\$ 130,001	\$ 5	\$ 7,603	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	7,199
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,622
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	44,859	370,889	570,394	55,724	20,275	145,754	473	8,438,702
Total receipts	44,859	370,889	570,394	55,724	20,275	145,754	473	8,447,523
Disbursements:								
Personal services	-	-	-	-	-	-	473	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	45,495	370,889	570,394	55,724	20,275	145,754	-	8,170,051
Total disbursements	45,495	370,889	570,394	55,724	20,275	145,754	473	8,170,051
Excess (deficiency) of receipts over (under) disbursements	(636)	-	-	-	-	-	-	277,472
Cash and investments - ending	\$ (59)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,472

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CVET Agency	After Settlement Collections	Sewer Lien Collections	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 293,605	\$ 3,949	\$ -	\$ 7,586	\$ 261	\$ 135	\$ 810
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	535	4,470
Fines and forfeits	-	-	-	-	12,065	2,320	-	-
Other receipts	7,525	309,294	-	50,008	-	-	-	-
Total receipts	7,525	309,294	-	50,008	12,065	2,320	535	4,470
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,525	293,605	3,949	50,008	17,427	1,243	435	2,670
Total disbursements	7,525	293,605	3,949	50,008	17,427	1,243	435	2,670
Excess (deficiency) of receipts over (under) disbursements	-	15,689	(3,949)	-	(5,362)	1,077	100	1,800
Cash and investments - ending	\$ -	\$ 309,294	\$ -	\$ -	\$ 2,224	\$ 1,338	\$ 235	\$ 2,610

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 130	\$ 63	\$ 223	\$ -	\$ -	\$ 19	\$ 623,325	\$ 75,684
Receipts:								
Taxes	-	-	-	-	-	-	-	340,047
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,929,911	-
Charges for services	854	133	1,135	91	-	-	-	-
Fines and forfeits	-	-	-	-	25	56	-	-
Other receipts	-	-	-	-	-	-	(484,018)	-
Total receipts	<u>854</u>	<u>133</u>	<u>1,135</u>	<u>91</u>	<u>25</u>	<u>56</u>	<u>8,445,893</u>	<u>340,047</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	516	125	693	86	-	-	8,688,950	318,427
Total disbursements	<u>516</u>	<u>125</u>	<u>693</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>8,688,950</u>	<u>318,427</u>
Excess (deficiency) of receipts over (under) disbursements	<u>338</u>	<u>8</u>	<u>442</u>	<u>5</u>	<u>25</u>	<u>56</u>	<u>(243,057)</u>	<u>21,620</u>
Cash and investments - ending	<u>\$ 468</u>	<u>\$ 71</u>	<u>\$ 665</u>	<u>\$ 5</u>	<u>\$ 25</u>	<u>\$ 75</u>	<u>\$ 380,268</u>	<u>\$ 97,304</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Public Safety	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 442	\$ 3,799	\$ 39,740	\$ 52,167	\$ 30,330
Receipts:							
Taxes	2,148,293	480,404	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	384	3,086	4,646	3,086
Total receipts	<u>2,148,293</u>	<u>480,404</u>	<u>-</u>	<u>384</u>	<u>3,086</u>	<u>4,646</u>	<u>3,086</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	419	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,148,293</u>	<u>480,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>939</u>	<u>-</u>
Total disbursements	<u>2,148,293</u>	<u>480,404</u>	<u>-</u>	<u>419</u>	<u>-</u>	<u>939</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35)</u>	<u>3,086</u>	<u>3,707</u>	<u>3,086</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 442</u>	<u>\$ 3,764</u>	<u>\$ 42,826</u>	<u>\$ 55,874</u>	<u>\$ 33,416</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Switzerland County Recreation, Tourism, and Convention Commission	Development Interlocal Agreemt	COVID-19 Payroll Protection	CARES Act Covid-19	COVID-Testing	CARES Act 1st Distribution	CARES Act Testing HD/KDH
Cash and investments - beginning	\$ 605,117	\$ -	\$ -	\$ 13,983	\$ 31,213	\$ -	\$ 112,394
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	532,194	695,270	-	-	-	-	100,000
Total receipts	<u>532,194</u>	<u>695,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	424,039	695,270	-	2	31,213	-	5,509
Total disbursements	<u>424,039</u>	<u>695,270</u>	<u>-</u>	<u>2</u>	<u>31,213</u>	<u>-</u>	<u>5,509</u>
Excess (deficiency) of receipts over (under) disbursements	<u>108,155</u>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>(31,213)</u>	<u>-</u>	<u>94,491</u>
Cash and investments - ending	<u>\$ 713,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,981</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,885</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES Act Salary Reimbursement	HD Covid Vol Funds	HHS Stimulus NMC	Emergency Mgmt Grant CFSCI	Probation Dept Home Visits Gr	IN State Opioid Response Grant	P/R W/H DFSI Donations	Jury Pay
Cash and investments - beginning	\$ -	\$ 59,501	\$ 23,774	\$ -	\$ 4,027	\$ 90,000	\$ -	\$ 3,762
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	546
Other receipts	-	136,272	2	-	-	60,000	520	-
Total receipts	-	136,272	2	-	-	60,000	520	546
Disbursements:								
Personal services	-	-	-	-	-	-	520	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	18,389	23,777	-	1,268	120,000	-	-
Total disbursements	-	18,389	23,777	-	1,268	120,000	520	-
Excess (deficiency) of receipts over (under) disbursements	-	117,883	(23,775)	-	(1,268)	(60,000)	-	546
Cash and investments - ending	\$ -	\$ 177,384	\$ (1)	\$ -	\$ 2,759	\$ 30,000	\$ -	\$ 4,308

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pretrial Diversion	LOIT Special Distribution	Juvenile Informal Adjustment Fees	Cty User Fees - SC Sheriff	Cty User Fees - Vevay Police	Cty User Fees - St Police	Cty User Fees - IDNR	Cty User Fees - IN Gaming Com
Cash and investments - beginning	\$ 9,967	\$ 16,016	\$ -	\$ 4,209	\$ 1,372	\$ 64	\$ 183	\$ 128
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	9,205	-	810	132	87	20	32	-
Other receipts	-	-	-	507	271	8	63	16
Total receipts	9,205	-	810	639	358	28	95	16
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	16,016	-	-	-	-	-	-
Other services and charges	420	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	54	-	-	3,400	-	-	-	-
Total disbursements	474	16,016	-	3,400	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	8,731	(16,016)	810	(2,761)	358	28	95	16
Cash and investments - ending	\$ 18,698	\$ -	\$ 810	\$ 1,448	\$ 1,730	\$ 92	\$ 278	\$ 144

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cty User Fees -	County Road Ordinance	Belterra Fund	Title 3 -	Infraction Deferral	Sheriff's Service of Process	County Spay/Neuter Program	Redevelopment Commission
	School			Voting				
Cash and investments - beginning	\$ 52	\$ 517	\$ 917,258	\$ 11,254	\$ 25,416	\$ 2,566	\$ 16	\$ 237,253
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,345	-	7,425
Fines and forfeits	-	-	-	-	110	-	-	-
Other receipts	-	-	1,893,999	-	-	-	-	1,088
Total receipts	-	-	1,893,999	-	110	2,345	-	8,513
Disbursements:								
Personal services	-	-	2,720,055	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	517	-	7,337	-	-	-	11,232
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,566	16	37
Total disbursements	-	517	2,720,055	7,337	-	2,566	16	11,269
Excess (deficiency) of receipts over (under) disbursements	-	(517)	(826,056)	(7,337)	110	(221)	(16)	(2,756)
Cash and investments - ending	\$ 52	\$ -	\$ 91,202	\$ 3,917	\$ 25,526	\$ 2,345	\$ -	\$ 234,497

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Medical Center Operation	Business Park	County Technology & Education Center	County Park/Rec Support	Blair Building Proceeds	Probation Admin Fees	Senior Citizens Center	18 EMPG Competitive Grant
Cash and investments - beginning	\$ 118,503	\$ 142	\$ 39,966	\$ 5,939	\$ -	\$ 2,152	\$ 33,206	\$ (65)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	29,642	-	28,628	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,978	-	-
Other receipts	-	-	-	4,720	-	-	-	65
Total receipts	29,642	-	28,628	4,720	-	5,978	-	65
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	445	-	2,155	-	-	-	-	-
Other services and charges	33,221	-	76,271	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	142	-	-	-	-	-	-
Total disbursements	33,666	142	78,426	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(4,024)	(142)	(49,798)	4,720	-	5,978	-	65
Cash and investments - ending	\$ 114,479	\$ -	\$ (9,832)	\$ 10,659	\$ -	\$ 8,130	\$ 33,206	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Public Health Coordinator Grant	Owner Occupied Rahab Grant	CC Grant / Bridge #8	CC Grant/Bridge #23	CC Grant Log Lick Asphalt	CC Grant - Tapps Ridge Asphalt	CC Grant / Bridge #4	School Ag-Co Wrkfc Dev Grant
Cash and investments - beginning	\$ (2,723)	\$ -	\$ -	\$ 314,942	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	30,891	32,667	86,848	-	217,920	354,619	410,544	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	73,865	119,269	144,210	165,000
Total receipts	<u>30,891</u>	<u>32,667</u>	<u>86,848</u>	<u>-</u>	<u>291,785</u>	<u>473,888</u>	<u>554,754</u>	<u>165,000</u>
Disbursements:								
Personal services	24,872	-	-	-	-	-	-	13,676
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	314,942	291,785	473,888	81,080	-
Other disbursements	-	32,667	-	-	-	-	-	-
Total disbursements	<u>24,872</u>	<u>32,667</u>	<u>-</u>	<u>314,942</u>	<u>291,785</u>	<u>473,888</u>	<u>81,080</u>	<u>13,676</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,019</u>	<u>-</u>	<u>86,848</u>	<u>(314,942)</u>	<u>-</u>	<u>-</u>	<u>473,674</u>	<u>151,324</u>
Cash and investments - ending	<u>\$ 3,296</u>	<u>\$ -</u>	<u>\$ 86,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 473,674</u>	<u>\$ 151,324</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	IN Breast Cancer Trst Fnd Grant	Markland Park Grant Fund	VSCF / Indigent Meds Grant	CFSC - 2016 Grant	VSCF / Sheriff Grant	Parks & Rec / VSCF Grant	Danglade / Animal Shelter Grant	Manna Project VSCF Grant
Cash and investments - beginning	\$ 357	\$ 3,574	\$ 2,730	\$ 138	\$ 22	\$ 269	\$ 1,623	\$ 476
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	800	-
Total receipts	-	-	-	-	-	-	800	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	3,536	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22	-	-	-
Total disbursements	-	3,536	-	-	22	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(3,536)	-	-	(22)	-	800	-
Cash and investments - ending	\$ 357	\$ 38	\$ 2,730	\$ 138	\$ -	\$ 269	\$ 2,423	\$ 476

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Vets Transport Grant - CFSC	Betty Lucas Plaque Grant Fund	Fed Seizure Funds (DEA)	Sheriff Dept Fed Seizure Funds (DEA)	Public Safety Tax	SCER CFSI 2251	Small Business Loans Thru CARES EDC	ARP Coronavirus Loc Fiscal Rec Fund
Cash and investments - beginning	\$ 800	\$ 145	\$ 58,708	\$ -	\$ 89,852	\$ 257	\$ -	\$ 1,044,128
Receipts:								
Taxes	-	-	-	-	422,359	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	120	-	-	-	-	41,414	1,044,128
Total receipts	-	120	-	-	422,359	-	41,414	1,044,128
Disbursements:								
Personal services	-	-	-	-	367,467	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	605,953
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	265	-	-	-	-	-	-
Total disbursements	-	265	-	-	367,467	-	-	605,953
Excess (deficiency) of receipts over (under) disbursements	-	(145)	-	-	54,892	-	41,414	438,175
Cash and investments - ending	\$ 800	\$ -	\$ 58,708	\$ -	\$ 144,744	\$ 257	\$ 41,414	\$ 1,482,303

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wastewater Utility Operation	EERSD OCRA Grant	Opioid Restricted Fund	Opioid Unrestricted Fund	P/R W/H - Deferred Compensation	P/R W/H - Medicare	Quality of Life Improvement	Totals
Cash and investments - beginning	\$ 83,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,045,105
Receipts:								
Taxes	-	-	-	-	-	-	-	7,828,288
Licenses and permits	-	-	-	-	-	-	-	21,345
Intergovernmental receipts	-	-	-	-	-	-	-	18,978,243
Charges for services	20,643	-	-	-	-	-	-	1,114,352
Fines and forfeits	-	-	-	-	-	-	-	136,934
Other receipts	36	-	53,110	22,395	93,192	133,292	24,100	16,747,278
Total receipts	20,679	-	53,110	22,395	93,192	133,292	24,100	44,826,440
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,134,570
Supplies	6,742	-	-	-	-	-	-	791,690
Other services and charges	28,532	-	-	-	-	-	-	4,735,342
Debt service - principal and interest	-	-	-	-	-	-	-	115,436
Capital outlay	-	-	-	-	-	-	-	3,061,000
Other disbursements	-	-	-	-	93,142	133,292	21,000	25,786,657
Total disbursements	35,274	-	-	-	93,142	133,292	21,000	42,624,695
Excess (deficiency) of receipts over (under) disbursements	(14,595)	-	53,110	22,395	50	-	3,100	2,201,745
Cash and investments - ending	\$ 69,145	\$ -	\$ 53,110	\$ 22,395	\$ 50	\$ -	\$ 3,100	\$ 20,246,850

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	EMA Equipment Grant-Loc Foundations	SCER Grant Funds	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 2,500	\$ 2,116,918	\$ 7,119	\$ 18,585	\$ 26,573	\$ 3,910	\$ 683,571
Receipts:								
Taxes	-	-	3,803,450	-	-	-	-	250,332
Licenses and permits	-	-	24,494	-	-	-	-	-
Intergovernmental receipts	-	-	90,043	-	-	-	-	29,939
Charges for services	-	-	262,937	1,085	-	4,035	3,020	-
Fines and forfeits	-	-	45,551	-	1,991	-	-	-
Other receipts	12,007	-	298,720	-	-	-	-	137,050
Total receipts	12,007	-	4,525,195	1,085	1,991	4,035	3,020	417,321
Disbursements:								
Personal services	-	-	3,379,555	-	-	-	-	-
Supplies	-	-	272,066	-	-	-	-	-
Other services and charges	12,007	-	1,082,233	-	-	10,197	-	82,686
Capital outlay	-	-	22,027	-	-	-	-	84,050
Other disbursements	-	-	151,649	-	-	-	-	-
Total disbursements	12,007	-	4,907,530	-	-	10,197	-	166,736
Excess (deficiency) of receipts over (under) disbursements	-	-	(382,335)	1,085	1,991	(6,162)	3,020	250,585
Cash and investments - ending	\$ -	\$ 2,500	\$ 1,734,583	\$ 8,204	\$ 20,576	\$ 20,411	\$ 6,930	\$ 934,156

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 275,932	\$ 48,254	\$ 623,147	\$ 9,004	\$ 22,202	\$ 180,059	\$ 25,006	\$ 44,782
Receipts:								
Taxes	83,444	-	-	-	-	272,655	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,335	-	600,000	-	-	10,614	-	-
Charges for services	-	-	431,785	-	6,010	12,261	1,608	-
Fines and forfeits	-	8,827	-	-	-	-	-	-
Other receipts	-	-	32,721	-	-	188,792	-	49,709
Total receipts	<u>86,779</u>	<u>8,827</u>	<u>1,064,506</u>	<u>-</u>	<u>6,010</u>	<u>484,322</u>	<u>1,608</u>	<u>49,709</u>
Disbursements:								
Personal services	-	-	490,974	-	-	182,243	-	16,041
Supplies	-	-	89,817	-	-	5,510	-	39
Other services and charges	-	17,632	278,718	948	13,960	48,293	24,148	-
Capital outlay	-	-	194,237	-	-	928	-	-
Other disbursements	-	-	-	-	-	5,680	-	-
Total disbursements	<u>-</u>	<u>17,632</u>	<u>1,053,746</u>	<u>948</u>	<u>13,960</u>	<u>242,654</u>	<u>24,148</u>	<u>16,080</u>
Excess (deficiency) of receipts over (under) disbursements	<u>86,779</u>	<u>(8,805)</u>	<u>10,760</u>	<u>(948)</u>	<u>(7,950)</u>	<u>241,668</u>	<u>(22,540)</u>	<u>33,629</u>
Cash and investments - ending	<u>\$ 362,711</u>	<u>\$ 39,449</u>	<u>\$ 633,907</u>	<u>\$ 8,056</u>	<u>\$ 14,252</u>	<u>\$ 421,727</u>	<u>\$ 2,466</u>	<u>\$ 78,411</u>

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road and Street	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Promotion of Economic Dev & Tourism	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 205,854	\$ 1,337,531	\$ 15,934	\$ 302,271	\$ 8,680	\$ 10,307	\$ 146,800	\$ 24,503
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	206,465	987,522	-	986,297	-	-	-	-
Charges for services	-	-	-	-	7,640	-	-	38,374
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	312	111,668	5,814	239,003	-	-	-	-
Total receipts	206,777	1,099,190	5,814	1,225,300	7,640	-	-	38,374
Disbursements:								
Personal services	-	148,870	-	605,418	-	-	-	37,383
Supplies	26,829	8,956	-	265,597	-	-	-	-
Other services and charges	-	72,813	3,689	98,093	-	-	-	9,148
Capital outlay	224,137	933,481	-	75,949	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	250,966	1,164,120	3,689	1,045,057	-	-	-	46,531
Excess (deficiency) of receipts over (under) disbursements	(44,189)	(64,930)	2,125	180,243	7,640	-	-	(8,157)
Cash and investments - ending	\$ 161,665	\$ 1,272,601	\$ 18,059	\$ 482,514	\$ 16,320	\$ 10,307	\$ 146,800	\$ 16,346

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 7,176,828	\$ 8,378	\$ 257,466	\$ (4,469)	\$ 17,196	\$ 6,579	\$ 8,959	\$ 239,262
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,241,978	-	-	-	-	-	-	-
Charges for services	-	846	-	-	8,040	5,670	-	-
Fines and forfeits	-	-	99,631	-	-	-	-	-
Other receipts	3,351,370	-	3,413	4,819	-	-	49,639	188,912
Total receipts	6,593,348	846	103,044	4,819	8,040	5,670	49,639	188,912
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	73,347	-	-	-	-	-	-	-
Other services and charges	2,747,204	-	7,071	-	-	7,150	-	-
Capital outlay	169,080	-	-	-	-	-	-	-
Other disbursements	1,258,110	-	4,836	2,601	-	-	30,241	178,248
Total disbursements	4,247,741	-	11,907	2,601	-	7,150	30,241	178,248
Excess (deficiency) of receipts over (under) disbursements	2,345,607	846	91,137	2,218	8,040	(1,480)	19,398	10,664
Cash and investments - ending	\$ 9,522,435	\$ 9,224	\$ 348,603	\$ (2,251)	\$ 25,236	\$ 5,099	\$ 28,357	\$ 249,926

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 67,007	\$ 15,155	\$ (258)	\$ 2,158	\$ 65,081	\$ 155,781	\$ 50,221	\$ 1,791
Receipts:								
Taxes	-	-	-	-	-	174,329	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,359	-	-	-	6,787	-	-
Charges for services	-	-	1,608	523	183,029	-	-	-
Fines and forfeits	-	-	-	-	-	-	28,401	1,675
Other receipts	19,477	12,000	-	-	-	-	-	-
Total receipts	19,477	32,359	1,608	523	183,029	181,116	28,401	1,675
Disbursements:								
Personal services	-	17,754	-	-	124,547	41,354	-	-
Supplies	117	-	-	-	-	6,536	-	44
Other services and charges	-	7,519	2,791	-	27,602	81,803	14,058	2,741
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	182	-	-	-	-	-	-
Total disbursements	117	25,455	2,791	-	152,149	129,693	14,058	2,785
Excess (deficiency) of receipts over (under) disbursements	19,360	6,904	(1,183)	523	30,880	51,423	14,343	(1,110)
Cash and investments - ending	\$ 86,367	\$ 22,059	\$ (1,441)	\$ 2,681	\$ 95,961	\$ 207,204	\$ 64,564	\$ 681

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cemetery Operating	County User Fee	Animal Shelter	Health Clinic	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 23,464	\$ 11,097	\$ 60,186	\$ 130,000	\$ 5	\$ 7,603	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	157,702	-	-	-	-
Charges for services	-	-	-	159,764	-	-	-	-
Fines and forfeits	-	8	-	-	-	-	-	-
Other receipts	10,100	-	8,224	-	-	32,100	10	17,835
Total receipts	10,100	8	8,224	317,466	-	32,100	10	17,835
Disbursements:								
Personal services	-	-	-	228,188	-	-	-	-
Supplies	-	-	-	3,527	-	-	-	-
Other services and charges	21,381	-	6,177	53,852	-	2,405	-	-
Capital outlay	-	-	-	8,633	-	-	-	-
Other disbursements	-	-	-	-	-	47,099	10	17,425
Total disbursements	21,381	-	6,177	294,200	-	49,504	10	17,425
Excess (deficiency) of receipts over (under) disbursements	(11,281)	8	2,047	23,266	-	(17,404)	-	410
Cash and investments - ending	\$ 12,183	\$ 11,105	\$ 62,233	\$ 153,266	\$ 5	\$ (9,801)	\$ -	\$ 410

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ (58)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,471
Receipts:								
Taxes	-	-	-	-	-	-	-	627,723
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	42,764	397,253	633,428	63,322	24,070	163,275	1,305	8,274,872
Total receipts	42,764	397,253	633,428	63,322	24,070	163,275	1,305	8,902,595
Disbursements:								
Personal services	-	-	-	-	-	-	1,269	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	42,981	396,501	631,109	62,989	24,955	162,470	-	9,176,223
Total disbursements	42,981	396,501	631,109	62,989	24,955	162,470	1,269	9,176,223
Excess (deficiency) of receipts over (under) disbursements	(217)	752	2,319	333	(885)	805	36	(273,628)
Cash and investments - ending	\$ (275)	\$ 752	\$ 2,319	\$ 333	\$ (885)	\$ 805	\$ 36	\$ 3,843

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 2,225	\$ 1,338	\$ 235	\$ 2,610	\$ 468	\$ 70
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	390	3,030	768	523
Fines and forfeits	-	-	7,489	1,920	-	-	-	-
Other receipts	7,819	43,013	5,063	-	-	-	-	-
Total receipts	7,819	43,013	12,552	1,920	390	3,030	768	523
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,819	43,013	19,678	2,906	595	5,470	1,179	468
Total disbursements	7,819	43,013	19,678	2,906	595	5,470	1,179	468
Excess (deficiency) of receipts over (under) disbursements	-	-	(7,126)	(986)	(205)	(2,440)	(411)	55
Cash and investments - ending	\$ -	\$ -	\$ (4,901)	\$ 352	\$ 30	\$ 170	\$ 57	\$ 125

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 665	\$ 5	\$ 25	\$ 75	\$ 380,268	\$ 97,305	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	349,852	2,130,022	532,506
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,917,935	-	-	-
Charges for services	810	94	-	-	-	-	-	-
Fines and forfeits	-	-	-	38	-	-	-	-
Other receipts	-	-	-	-	(413,600)	-	-	-
Total receipts	810	94	-	38	8,504,335	349,852	2,130,022	532,506
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,413	99	25	94	8,683,548	349,156	1,952,520	488,131
Total disbursements	1,413	99	25	94	8,683,548	349,156	1,952,520	488,131
Excess (deficiency) of receipts over (under) disbursements	(603)	(5)	(25)	(56)	(179,213)	696	177,502	44,375
Cash and investments - ending	\$ 62	\$ -	\$ -	\$ 19	\$ 201,055	\$ 98,001	\$ 177,502	\$ 44,375

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Wastewater Utility Oper	Jury Pay	Pretrial Diversion
Cash and investments - beginning	\$ 442	\$ 3,763	\$ 42,826	\$ 55,874	\$ 33,416	\$ 69,145	\$ 4,307	\$ 18,699
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	20,567	-	-
Fines and forfeits	-	-	-	-	-	-	1,529	15,610
Other receipts	-	3,536	3,345	5,021	3,345	44,942	-	-
Total receipts	-	3,536	3,345	5,021	3,345	65,509	1,529	15,610
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	235	-	-	392	32,416	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,111	-	-	-	-
Total disbursements	-	235	-	3,111	392	32,416	-	-
Excess (deficiency) of receipts over (under) disbursements	-	3,301	3,345	1,910	2,953	33,093	1,529	15,610
Cash and investments - ending	\$ 442	\$ 7,064	\$ 46,171	\$ 57,784	\$ 36,369	\$ 102,238	\$ 5,836	\$ 34,309

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cty User Fees	Cty User Fees	Cty User Fees	Cty User Fees	Cty User Fees	Cty User Fees	Belterra Fund	Title 3 -
	SC Sheriff	Vevay Police	St Police	IDNR	IN Gaming Com	School		Voting
Cash and investments - beginning	\$ 1,448	\$ 1,730	\$ 92	\$ 278	\$ 144	\$ 52	\$ 91,202	\$ 3,917
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	712	352	28	136	28	-	-	-
Other receipts	-	-	-	-	-	-	825,669	-
Total receipts	712	352	28	136	28	-	825,669	-
Disbursements:								
Personal services	-	-	-	-	-	-	1,852,157	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,829	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,014	-	-	-	-	-	-
Total disbursements	-	2,014	-	-	-	-	1,862,986	-
Excess (deficiency) of receipts over (under) disbursements	712	(1,662)	28	136	28	-	(1,037,317)	-
Cash and investments - ending	\$ 2,160	\$ 68	\$ 120	\$ 414	\$ 172	\$ 52	\$ (946,115)	\$ 3,917

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Deferral	Sheriff's Service of Process	Redevelopment Commission	County Medical Center Operation	County Technology & Education Center	County Park/Rec Support	Probation Admin Fees	Senior Citizens Center
Cash and investments - beginning	\$ 25,526	\$ 2,345	\$ 234,499	\$ 114,480	\$ (9,833)	\$ 10,659	\$ 8,130	\$ 33,206
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	3,051	12,290	23,286	38,390	-	-	-
Fines and forfeits	1,870	-	-	-	-	-	9,917	-
Other receipts	-	-	2,391	-	50,000	8,640	-	-
Total receipts	1,870	3,051	14,681	23,286	88,390	8,640	9,917	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	864	2,000	-	-	-
Other services and charges	-	-	14,745	42,744	57,041	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	458	-	-	15,549	-	33,206
Total disbursements	-	-	15,203	43,608	59,041	15,549	-	33,206
Excess (deficiency) of receipts over (under) disbursements	1,870	3,051	(522)	(20,322)	29,349	(6,909)	9,917	(33,206)
Cash and investments - ending	\$ 27,396	\$ 5,396	\$ 233,977	\$ 94,158	\$ 19,516	\$ 3,750	\$ 18,047	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public Health Coordinator Grant	CC Grant / Bridge #8	CC Grant/Bridge#4	School Ag-Co Wrkfc Dev Grant	IN Breast Cancer Trst Fnd Grant	Markland Park Grant Fund	VSCF / Indigent Meds Grant	CFSC - 2016 Grant
Cash and investments - beginning	\$ 3,296	\$ 86,848	\$ 473,674	\$ 151,324	\$ 357	\$ 38	\$ 2,730	\$ 138
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,500	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	86,848	55,000	-	-	-	-
Total receipts	12,500	-	86,848	55,000	-	-	-	-
Disbursements:								
Personal services	23,519	-	-	49,385	-	-	-	-
Supplies	892	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	388,006	-	-	-	-	-
Other disbursements	3,202	86,848	172,515	-	-	-	-	-
Total disbursements	27,613	86,848	560,521	49,385	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(15,113)	(86,848)	(473,673)	5,615	-	-	-	-
Cash and investments - ending	\$ (11,817)	\$ -	\$ 1	\$ 156,939	\$ 357	\$ 38	\$ 2,730	\$ 138

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Parks & Rec / VSCF Grant	Danglade / Animal Shelter Grant	Manna Project VSCF Grant	Vets Transport Grant - CFSC	Fed Seizure Funds (DEA)	Public Safety Tax	SCER CFSI 2251	Small Business Loans Thru Cares EDC
Cash and investments - beginning	\$ 269	\$ 2,423	\$ 476	\$ 800	\$ 58,708	\$ 144,744	\$ 257	\$ 41,414
Receipts:								
Taxes	-	-	-	-	-	429,219	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	14,404
Total receipts	-	-	-	-	-	429,219	-	14,404
Disbursements:								
Personal services	-	-	-	-	-	380,303	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	380,303	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	48,916	-	14,404
Cash and investments - ending	\$ 269	\$ 2,423	\$ 476	\$ 800	\$ 58,708	\$ 193,660	\$ 257	\$ 55,818

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP Coronavirus Loc Fiscal Rec Fund	Juvenile Informal Adjustment Fees	P/R W/H CFSI Donations	CARES Act Covid-19	CARES Act Testing HD/KDH	HD Covid Vol Funds	Probation Dept Home Visits Gr	IN State Opioid Response Grant
Cash and investments - beginning	\$ 1,482,303	\$ 810	\$ -	\$ 13,983	\$ 206,885	\$ 177,384	\$ 2,759	\$ 30,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	490	870	-	-	-	-	39,950
Total receipts	-	490	870	-	-	-	-	39,950
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	259,362	-	-	-	-	-	-	-
Capital outlay	124,700	-	-	-	-	-	-	-
Other disbursements	-	-	870	-	524	172,383	1,708	69,950
Total disbursements	384,062	-	870	-	524	172,383	1,708	69,950
Excess (deficiency) of receipts over (under) disbursements	(384,062)	490	-	-	(524)	(172,383)	(1,708)	(30,000)
Cash and investments - ending	\$ 1,098,241	\$ 1,300	\$ -	\$ 13,983	\$ 206,361	\$ 5,001	\$ 1,051	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Restricted Fund	Opioid Unrestricted Fund	P/R W/H - Deferred Compensation	P/R W/H - Medicare	Quality of Life Improvement	Soapville Road Asphalt Project	Elam Road Asphalt Project	Red Hog Pike Asphalt Project
Cash and investments - beginning	\$ 53,110	\$ 22,395	\$ 50	\$ -	\$ 3,100	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,528	4,199	90,915	148,098	-	80,186	173,295	142,645
Total receipts	14,528	4,199	90,915	148,098	-	80,186	173,295	142,645
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	90,915	147,556	2,000	80,186	173,295	142,645
Total disbursements	-	-	90,915	147,556	2,000	80,186	173,295	142,645
Excess (deficiency) of receipts over (under) disbursements	14,528	4,199	-	542	(2,000)	-	-	-
Cash and investments - ending	\$ 67,638	\$ 26,594	\$ 50	\$ 542	\$ 1,100	\$ -	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bulger Tapp Road Asphalt Proje	Plum Creek Road Asphalt Projec	Shiloh Road Asphalt Project	Mathews Road Asphalt Project	Harlow Road Asphalt Project	Evans Hill Road Asphalt Projec	American Heart Association Gra	IU Fairbank Workforce Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	260,727	111,366	229,618	74,088	110,868	182,523	1,750	850
Total receipts	260,727	111,366	229,618	74,088	110,868	182,523	1,750	850
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	260,727	-	229,618	74,088	110,868	182,523	1,736	473
Total disbursements	260,727	-	229,618	74,088	110,868	182,523	1,736	473
Excess (deficiency) of receipts over (under) disbursements	-	111,366	-	-	-	-	14	377
Cash and investments - ending	\$ -	\$ 111,366	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 377

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tribal Consistency Fund	After Settlement Collections	Inmate Trust Fund	Switzerland County Recreation, Tourism, and Convention	Switz Co Commissary	Clerk's Trust	Inmate Medical Trust	Totals
Cash and investments - beginning	\$ -	\$ 309,294	\$ 2,765	\$ 713,271	\$ 29,966	\$ 280,317	\$ 2,988	\$ 20,246,857
Receipts:								
Taxes	-	-	-	-	-	-	-	8,653,532
Licenses and permits	-	-	-	-	-	-	-	24,494
Intergovernmental receipts	-	-	-	-	-	-	-	15,271,476
Charges for services	-	-	-	-	-	-	-	1,231,434
Fines and forfeits	-	-	-	-	-	-	-	225,713
Other receipts	50,000	139,431	75,813	553,157	92,007	884,817	647	18,582,258
Total receipts	50,000	139,431	75,813	553,157	92,007	884,817	647	43,988,907
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,578,960
Supplies	-	-	-	-	-	-	-	756,141
Other services and charges	-	-	-	-	-	-	-	5,154,083
Capital outlay	-	-	-	-	-	-	-	2,225,228
Other disbursements	-	309,294	78,130	370,447	102,486	934,385	423	27,603,556
Total disbursements	-	309,294	78,130	370,447	102,486	934,385	423	43,317,968
Excess (deficiency) of receipts over (under) disbursements	50,000	(169,863)	(2,317)	182,710	(10,479)	(49,568)	224	670,939
Cash and investments - ending	\$ 50,000	\$ 139,431	\$ 448	\$ 895,981	\$ 19,487	\$ 230,749	\$ 3,212	\$ 20,917,796

SWITZERLAND COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Moorefield-Bennington Sewer District	\$ 30,258	\$ 3,250
Totals	<u>\$ 30,258</u>	<u>\$ 3,250</u>

SWITZERLAND COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,094,376
Infrastructure	6,795,409
Buildings	13,398,130
Improvements other than buildings	1,176,387
Machinery, equipment, and vehicles	5,103,190
Books and other	<u>95,000</u>
Total governmental activities	<u>29,662,492</u>
Moorefield-Bennington Sewer District:	
Land	50,185
Improvements other than buildings	1,240,000
Machinery, equipment, and vehicles	<u>34,824</u>
Total Moorefield-Bennington Sewer District	<u>1,325,009</u>
Total capital assets	<u><u>\$ 30,987,501</u></u>

OTHER REPORTS

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