B43132

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

FINANCIAL STATEMENT AND

FEDERAL SINGLE AUDIT REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2012 to December 31, 2012

FILED
01/15/2014

TABLE OF CONTENTS

SCHEDULE OF OFFICIALS

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

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Switzerland County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

December 17, 2013

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Switzerland County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated December 17, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1.

Switzerland County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

December 17, 2013

(This page intentionally left blank.)

FINANCIAL STATEMENT

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

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	$ (206,992)	$ 4,869,903	$ 4,852,743	$ (189,832)
Statewide 911	-	86,250	47,306	38,944
County Highway	64,365	936,721	950,278	50,808
Local Road And Street	8,227	91,386	101,145	(1,532)
Accident Report	12,296	550	10,770	2,076
Firearms Training	3,107	3,720	1,716	5,111
Health	171,682	148,687	248,802	71,567
Vehicle Inspection	10,309	205	-	10,514
Clerk's Records Perpetuation	2,257	2,770	880	4,147
Riverboat	3,799,677	5,628,145	8,412,521	1,015,301
Emergency Telephone System	2,430	139,428	141,858	-
Drug Free Community	13,737	10,018	10,997	12,758
Local Emergency Plan/LEPC	5,618	2,816	3,092	5,342
County Parks And Recreation	12,837	1,500	11,198	3,139
93.563 Prosecutor IV-D Incentive	16,473	4,669	2,272	18,870
Extradition	300	-	-	300
Juvenile Probation Service	2,580	125	-	2,705
Adult Probation Services	13,078	30,891	35,480	8,489
Recorder's Records Perpetuation	28,563	13,671	10,730	31,504
County User's Fee	22,741	1,805	248	24,298
Local Health Maintenance	94,052	34,537	30,323	98,266
Pre-trial Diversion	37,834	4,840	6,944	35,730
GAL/CASA	4,578	17,223	18,740	3,061
Misdemeanant	41,711	7,050	20,922	27,839
93.563 Clerk IV-D Incentive-Post Oct. '99	9,823	3,110	-	12,933
Surveyor's Corner Perpetuation	2,706	2,635	-	5,341
Jury Pay	17,937	939	-	18,876
Tax Sale Fees	6,304	10,417	6,923	9,798
Rainy Day	146,695	105	-	146,800
Local Health Dept. Trust Acct.	26,124	13,405	5,031	34,498
Identification Security Protection	22,103	986	147	22,942
COIT Distribution	-	1,388,771	1,388,771	-
Reassessment 2015	112,958	115,065	52,597	175,426
Auditors Ineligible Deductions	5,135	3,955	2,049	7,041
County Elected Officials Training	375	986	110	1,251
Cumulative Capital Development	165,041	87,210	212,917	39,334
Cumulative Bridge	133,188	255,639	257,246	131,581
Congressional School Principal	18,571	-	18,571	-
City And Town Court Costs	2,637	2,599	-	5,236
Coroner's Continuing Education	37	445	442	40
Congressional School Interest	10,858	626	11,484	-
Tax Sale Surplus	131,955	123,797	152,579	103,173
Tax Sale Redemption	36,774	32,650	69,470	(46)
Surplus Tax	7,036	1,677	8,654	59
State Fines And Forfeitures	5,134	14,315	16,023	3,426
Infraction Judgements	332	6,220	5,845	707
Inheritance Tax	58,611	196,202	162,886	91,927
Education Plate Fees Agency	-	56	56	-
Innkeepers Tax	86,275	295,081	301,805	79,551
Financial Institution Tax	-	17,482	17,558	(76)
Campaign Finance Enforcement-County	66	-	-	66
City Ordinance	132	-	-	132
P/R W/H Sheriff Pension	-	15,077	15,077	-
Mortgage Recording Fees-State Share	100	1,163	1,148	115
Interstate Compact-State Share	250	500	750	-
Riverboat Revenue Sharing	-	11,422,858	8,815,440	2,607,418
Hea 1001 State Homestead Credit	11	-	-	11
DLGF Homestead Property Database	-	8	8	-
Sex and Violent Offender Admin-State	-	224	224	-
Settlement	140	6,493,292	6,493,432	-
Sheriff Interview Room Grant	7,694	-	7,694	-
93.563 County IV-D Incentive	4,534	3,110	-	7,644
Food Pantry Donations	1,500	43,100	34,667	9,933

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

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
2009 SHSP Train/Exercise Fed Grant	(183)	44,765	44,281	301
2009 SHSP Equipment Fed Grant	-	161,850	161,850	-
IN Breast Cancer Aware Trust Fund	1,215	4,077	4,477	815
Parks & Rec/Community Fund Grant	2,036	-	-	2,036
9999 Emergency Mgmt Grant/CFSCI	2,836	-	2,836	-
Extension/Administration Bldg	527,477	154	510,912	16,719
County Treasurer	213,556	192,020	213,556	192,020
Sheriff Commissary	14,870	62,251	53,533	23,588
Inmate Trust Fund	321	43,125	42,815	631
Inmate Medical Fund	2,572	996	1,653	1,915
Clerk of Circuit Court	128,964	860,975	838,221	151,718
Redevelopment Commission	309,033	1,169,614	1,088,422	390,225
Co Technology/Education Center	-	3,225	1,070	2,155
Blair Building Proceeds	-	77,774	-	77,774
2010 SHSP District Allocation Grant	-	112,597	156,817	(44,220)
2010 SHSP Critical Infrastructure Grant	-	70,000	70,000	-
2011 EMPG Competitive Grant	-	4,466	4,466	-
2011 SHSP Regional Collaboration Grant	-	45,113	117,746	(72,633)
HAVA (Voting)	-	5,000	4,656	344
Parks/Rec VSCF Grant	-	5,000	-	5,000
Family And Children	695	-	-	695
Infraction Deferral	33,639	1,430	-	35,069
Senior Citizens Center	16,559	28,835	40,823	4,571
Cemetery Trust	26,033	594	26,322	305
Switz. Co. Medical Center Operating Fund	107,382	30,741	23,585	114,538
Health Clinic	234,832	244,512	207,380	271,964
Spay/Neuter Program - Animal Shelter	(6,643)	7,897	-	1,254
Sales Disclosure - State Share	-	1,355	1,245	110
Probation Admin Fee	38,511	7,527	9,000	37,038
Belterra Casino	155	329,687	324,177	5,665
Markland Park Grant Fund	9,159	-	-	9,159
County Road Ordinance	517	-	-	517
Sales Disclosure-County Share	9,916	1,355	-	11,271
Danglade - Animal Shelter Grant	1,989	250	-	2,239
Title 3 (Voting)	32,691	-	19,657	13,034
Wireless Emergency Telephone System	-	31,237	31,237	-
Spay/Neuter Program County	31	10,000	9,853	178
93.563 Prosecutor PCA	320	88	178	230
93.563 ARRA Clerk IV-D Incentive	174	-	-	174
Supplemental Public Defender Services	23,764	69,385	77,916	15,233
Redev Rev Bond 2010	500,000	-	500,000	-
Sex & Violent Offender Admn	1,295	1,080	364	2,011
Cemetery Interest	2,130	-	-	2,130
Vevay-Switz Co. Grant/Sheriff	1,250	-	-	1,250
P/R W/H Deferred Compensation	-	56,879	56,879	-
P/R W/H Federal	-	332,562	332,562	-
P/R W/H State	-	116,043	116,043	-
P/R W/H Fica	-	355,890	355,890	-
P/R W/H Local Tax	-	31,564	31,564	-
P/R W/H Savings	-	35,732	35,732	-
P/R W/H Insurance	5,645	147,164	146,835	5,974
P/R W/H - Donations	-	130	130	-
P/R W/H-Uniforms	-	1,293	1,293	-
P/R W/H-Political Contributions	-	408	408	-
P/R W/H Medicare	-	98,773	98,773	-
P/R W/H - Wage Garnishment	-	25,196	25,195	1
P/R W/H - Great Western	-	37,887	37,624	263
Sheriff Service Of Process	13,108	4,040	13,108	4,040
CVET Agency	-	6,960	6,884	76
Wastewater Utility Operating	190	19,610	29,876	(10,076)
Totals	$ 7,438,535	$ 37,489,721	$ 38,856,413	$ 6,071,843

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

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

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

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. For the General Fund, this is a result of the County not transferring funds from the Riverboat Fund that were approved in the County's annual budget. For other funds, this is a result of expenditures exceeding its receipts for the year and some funds being set up for reimbursable grants for which the reimbursement for expenditures made by the County were not received by December 31, 2012.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: https://gateway.ifionline.org/.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012

	General	Statewide 911	County Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	$ (206,992)	$ -	$ 64,365	$ 8,227	$ 12,296	$ 3,107	$ 171,682
Receipts:							
Taxes	2,653,535	-	-	-	-	-	114,893
Licenses and permits	10,029	-	-	-	-	-	-
Intergovernmental	20,531	-	915,618	91,386	-	-	25,399
Charges for services	332,459	55,013	-	-	550	3,720	8,395
Fines and forfeits	36,397	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,816,952	31,237	21,103	-	-	-	-
Total receipts	4,869,903	86,250	936,721	91,386	550	3,720	148,687
Disbursements:							
Personal services	3,715,722	31,567	664,570	-	-	-	225,423
Supplies	199,004	-	149,852	101,145	-	1,716	9,910
Other services and charges	914,994	15,739	135,856	-	-	-	11,059
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,023	-	-	-	10,770	-	2,410
Total disbursements	4,852,743	47,306	950,278	101,145	10,770	1,716	248,802
Excess (deficiency) of receipts over disbursements	17,160	38,944	(13,557)	(9,759)	(10,220)	2,004	(100,115)
Cash and investments - ending	$ (189,832)	$ 38,944	$ 50,808	$ (1,532)	$ 2,076	$ 5,111	$ 71,567

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Vehicle Inspection	Clerk's Records Perpetuation	Riverboat	Emergency Telephone System	Drug Free Community	Local Emergency Plan/LEPC	County Parks And Recreation
Cash and investments - beginning	$ 10,309	$ 2,257	$ 3,799,677	$ 2,430	$ 13,737	$ 5,618	$ 12,837
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,816	-
Charges for services	205	-	22,000	62,759	-	-	-
Fines and forfeits	-	2,770	-	-	10,018	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	5,606,145	76,669	-	-	1,500
Total receipts	205	2,770	5,628,145	139,428	10,018	2,816	1,500
Disbursements:							
Personal services	-	-	120,679	84,773	-	-	-
Supplies	-	301	165,926	-	3,201	1,893	-
Other services and charges	-	579	515,895	57,085	6,796	1,199	11,198
Capital outlay	-	-	2,200,968	-	1,000	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5,409,053	-	-	-	-
Total disbursements	-	880	8,412,521	141,858	10,997	3,092	11,198
Excess (deficiency) of receipts over disbursements	205	1,890	(2,784,376)	(2,430)	(979)	(276)	(9,698)
Cash and investments - ending	$ 10,514	$ 4,147	$ 1,015,301	$ -	$ 12,758	$ 5,342	$ 3,139

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	93.563 Prosecutor IV-D Incentive	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	County User's Fee	Local Health Maintenance
Cash and investments - beginning	$ 16,473	$ 300	$ 2,580	$ 13,078	$ 28,563	$ 22,741	$ 94,052
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	32,672
Charges for services	-	-	-	-	13,671	-	-
Fines and forfeits	-	-	125	21,891	-	1,805	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,669	-	-	9,000	-	-	1,865
Total receipts	4,669	-	125	30,891	13,671	1,805	34,537
Disbursements:							
Personal services	-	-	-	12,477	-	-	7,793
Supplies	2,272	-	-	951	9,335	-	21,931
Other services and charges	-	-	-	15,006	1,395	-	469
Capital outlay	-	-	-	7,046	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	248	130
Total disbursements	2,272	-	-	35,480	10,730	248	30,323
Excess (deficiency) of receipts over disbursements	2,397	-	125	(4,589)	2,941	1,557	4,214
Cash and investments - ending	$ 18,870	$ 300	$ 2,705	$ 8,489	$ 31,504	$ 24,298	$ 98,266

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Pre-trial Diversion	GAL/CASA	Misdemeanant	93.563 Clerk IV-D Incentive-Post Oct. '99	Surveyor's Corner Perpetuation	Jury Pay	Tax Sale Fees
Cash and investments - beginning	$ 37,834	$ 4,578	$ 41,711	$ 9,823	$ 2,706	$ 17,937	$ 6,304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,223	-	-	-	-	-
Charges for services	-	-	-	-	2,635	-	10,417
Fines and forfeits	4,840	-	-	-	-	939	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	12,000	7,050	3,110	-	-	-
Total receipts	4,840	17,223	7,050	3,110	2,635	939	10,417
Disbursements:							
Personal services	-	15,113	-	-	-	-	-
Supplies	5,000	-	-	-	-	-	-
Other services and charges	1,944	-	-	-	-	-	6,923
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	3,627	20,922	-	-	-	-
Total disbursements	6,944	18,740	20,922	-	-	-	6,923
Excess (deficiency) of receipts over disbursements	(2,104)	(1,517)	(13,872)	3,110	2,635	939	3,494
Cash and investments - ending	$ 35,730	$ 3,061	$ 27,839	$ 12,933	$ 5,341	$ 18,876	$ 9,798

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Rainy Day	Local Health Dept. Trust Acct.	Identification Security Protection	COIT Distribution	Reassessment 2015	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	$ 146,695	$ 26,124	$ 22,103	$ -	$ 112,958	$ 5,135	$ 375
Receipts:							
Taxes	-	-	-	-	106,364	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,405	-	1,388,771	8,701	-	-
Charges for services	-	-	986	-	-	-	986
Fines and forfeits	-	-	-	-	-	3,955	-
Utility fees	-	-	-	-	-	-	-
Other receipts	105	-	-	-	-	-	-
Total receipts	105	13,405	986	1,388,771	115,065	3,955	986
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,070	-	-	-	-	-
Other services and charges	-	3,961	147	-	52,597	2,049	110
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,388,771	-	-	-
Total disbursements	-	5,031	147	1,388,771	52,597	2,049	110
Excess (deficiency) of receipts over disbursements	105	8,374	839	-	62,468	1,906	876
Cash and investments - ending	$ 146,800	$ 34,498	$ 22,942	$ -	$ 175,426	$ 7,041	$ 1,251

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Cumulative Capital Development	Cumulative Bridge	Congressional School Principal	City And Town Court Costs	Coroner's Continuing Education	Congressional School Interest	Tax Sale Surplus
Cash and investments - beginning	$ 165,041	$ 133,188	$ 18,571	$ 2,637	$ 37	$ 10,858	$ 131,955
Receipts:							
Taxes	78,769	236,308	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,444	19,331	-	-	-	-	-
Charges for services	-	-	-	-	445	-	-
Fines and forfeits	-	-	-	2,599	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,997	-	-	-	-	626	123,797
Total receipts	87,210	255,639	-	2,599	445	626	123,797
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	212,917	88,803	-	-	-	-	-
Capital outlay	-	168,443	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	18,571	-	442	11,484	152,579
Total disbursements	212,917	257,246	18,571	-	442	11,484	152,579
Excess (deficiency) of receipts over disbursements	(125,707)	(1,607)	(18,571)	2,599	3	(10,858)	(28,782)
Cash and investments - ending	$ 39,334	$ 131,581	$ -	$ 5,236	$ 40	$ -	$ 103,173

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Infraction Judgements	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax
Cash and investments - beginning	$ 36,774	$ 7,036	$ 5,134	$ 332	$ 58,611	$ -	$ 86,275
Receipts:							
Taxes	-	1,677	-	-	-	-	295,081
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	196,202	56	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	14,315	6,220	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	32,650	-	-	-	-	-	-
Total receipts	32,650	1,677	14,315	6,220	196,202	56	295,081
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	69,470	8,654	16,023	5,845	162,886	56	301,805
Total disbursements	69,470	8,654	16,023	5,845	162,886	56	301,805
Excess (deficiency) of receipts over disbursements	(36,820)	(6,977)	(1,708)	375	33,316	-	(6,724)
Cash and investments - ending	$ (46)	$ 59	$ 3,426	$ 707	$ 91,927	$ -	$ 79,551

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Financial Institution Tax	Campaign Finance Enforcement-County	City Ordinance	P/R W/H Sheriff Pension	Mortgage Recording Fees-State Share	Interstate Compact-State Share	Riverboat Revenue Sharing
Cash and investments - beginning	$ -	$ 66	$ 132	$ -	$ 100	$ 250	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,482	-	-	-	-	-	11,422,858
Charges for services	-	-	-	-	1,163	500	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	15,077	-	-	-
Total receipts	17,482	-	-	15,077	1,163	500	11,422,858
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	17,558	-	-	15,077	1,148	750	8,815,440
Total disbursements	17,558	-	-	15,077	1,148	750	8,815,440
Excess (deficiency) of receipts over disbursements	(76)	-	-	-	15	(250)	2,607,418
Cash and investments - ending	$ (76)	$ 66	$ 132	$ -	$ 115	$ -	$ 2,607,418

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Hea 1001 State Homestead Credit	DLGF Homestead Property Database	Sex and Violent Offender Admin-State	Settlement	Sheriff Interview Room Grant	93.563 County IV-D Incentive	Food Pantry Donations
Cash and investments - beginning	$ 11	$ -	$ -	$ 140	$ 7,694	$ 4,534	$ 1,500
Receipts:							
Taxes	-	-	-	5,710,317	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	782,975	-	-	-
Charges for services	-	8	224	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,110	43,100
Total receipts	-	8	224	6,493,292	-	3,110	43,100
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	7,694	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	8	224	6,493,432	-	-	34,667
Total disbursements	-	8	224	6,493,432	7,694	-	34,667
Excess (deficiency) of receipts over disbursements	-	-	-	(140)	(7,694)	3,110	8,433
Cash and investments - ending	$ 11	$ -	$ -	$ -	$ -	$ 7,644	$ 9,933

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	2009 SHSP Train/Exercise Fed Grant	2009 SHSP Equipment Fed Grant	IN Breast Cancer Aware Trust Fund	Parks & Rec/Community Fund Grant	9999 Emergency Mgmt Grant/CFSCI	Extension/Administration Bldg	County Treasurer
Cash and investments - beginning	$ (183)	$ -	$ 1,215	$ 2,036	$ 2,836	$ 527,477	$ 213,556
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	44,765	161,850	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	4,077	-	-	154	192,020
Total receipts	44,765	161,850	4,077	-	-	154	192,020
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,836	-	-
Other services and charges	-	-	4,477	-	-	-	-
Capital outlay	-	-	-	-	-	510,912	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	44,281	161,850	-	-	-	-	213,556
Total disbursements	44,281	161,850	4,477	-	2,836	510,912	213,556
Excess (deficiency) of receipts over disbursements	484	-	(400)	-	(2,836)	(510,758)	(21,536)
Cash and investments - ending	$ 301	$ -	$ 815	$ 2,036	$ -	$ 16,719	$ 192,020

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Sheriff Commissary	Inmate Trust Fund	Inmate Medical Fund	Clerk of Circuit Court	Redevelopment Commission	Co Technology/Education Center	Blair Building Proceeds
Cash and investments - beginning	$ 14,870	$ 321	$ 2,572	$ 128,964	$ 309,033	$ -	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,225	-
Fines and forfeits	-	-	-	860,975	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	62,251	43,125	996	-	1,169,614	-	77,774
Total receipts	62,251	43,125	996	860,975	1,169,614	3,225	77,774
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	53,533	42,815	1,653	838,221	1,088,422	1,070	-
Total disbursements	53,533	42,815	1,653	838,221	1,088,422	1,070	-
Excess (deficiency) of receipts over disbursements	8,718	310	(657)	22,754	81,192	2,155	77,774
Cash and investments - ending	$ 23,588	$ 631	$ 1,915	$ 151,718	$ 390,225	$ 2,155	$ 77,774

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	2010 SHSP District Allocation Grant	2010 SHSP Critical Infrastructure Grant	2011 EMPG Competitive Grant	2011 SHSP Regional Collaboration Grant	HAVA (Voting)	Parks/Rec VSCF Grant	Family And Children
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ 695
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	112,597	70,000	4,466	45,113	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,000	5,000	-
Total receipts	112,597	70,000	4,466	45,113	5,000	5,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,656	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	156,817	70,000	4,466	117,746	-	-	-
Total disbursements	156,817	70,000	4,466	117,746	4,656	-	-
Excess (deficiency) of receipts over disbursements	(44,220)	-	-	(72,633)	344	5,000	-
Cash and investments - ending	$ (44,220)	$ -	$ -	$ (72,633)	$ 344	$ 5,000	$ 695

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Infraction Deferral	Senior Citizens Center	Cemetery Trust	Switz. Co. Medical Center Operating Fund	Health Clinic	Spay/Neuter Program - Animal Shelter	Sales Disclosure - State Share
Cash and investments - beginning	$ 33,639	$ 16,559	$ 26,033	$ 107,382	$ 234,832	$ (6,643)	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	3,835	-	30,741	244,512	-	1,355
Fines and forfeits	1,430	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	25,000	594	-	-	7,897	-
Total receipts	1,430	28,835	594	30,741	244,512	7,897	1,355
Disbursements:							
Personal services	-	27,121	-	-	173,602	-	-
Supplies	-	1,648	-	-	8,177	-	-
Other services and charges	-	11,004	24,651	23,585	22,237	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,050	1,671	-	3,364	-	1,245
Total disbursements	-	40,823	26,322	23,585	207,380	-	1,245
Excess (deficiency) of receipts over disbursements	1,430	(11,988)	(25,728)	7,156	37,132	7,897	110
Cash and investments - ending	$ 35,069	$ 4,571	$ 305	$ 114,538	$ 271,964	$ 1,254	$ 110

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Probation Admin Fee	Belterra Casino	Markland Park Grant Fund	County Road Ordinance	Sales Disclosure-County Share	Danglade-Animal Shelter Grant	Title 3 (Voting)
Cash and investments - beginning	$ 38,511	$ 155	$ 9,159	$ 517	$ 9,916	$ 1,989	$ 32,691
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,527	-	-	-	1,355	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	329,687	-	-	-	250	-
Total receipts	7,527	329,687	-	-	1,355	250	-
Disbursements:							
Personal services	-	324,177	-	-	-	-	-
Supplies	-	-	-	-	-	-	130
Other services and charges	-	-	-	-	-	-	19,527
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,000	-	-	-	-	-	-
Total disbursements	9,000	324,177	-	-	-	-	19,657
Excess (deficiency) of receipts over disbursements	(1,473)	5,510	-	-	1,355	250	(19,657)
Cash and investments - ending	$ 37,038	$ 5,665	$ 9,159	$ 517	$ 11,271	$ 2,239	$ 13,034

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Wireless Emergency Telephone System	Spay/Neuter Program County	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	Supplemental Public Defender Services	Redev Rev Bond 2010	Sex & Violent Offender Admn
Cash and investments - beginning	$ -	$ 31	$ 320	$ 174	$ 23,764	$ 500,000	$ 1,295
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	31,237	-	-	-	56,909	-	1,080
Fines and forfeits	-	-	88	-	12,476	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	10,000	-	-	-	-	-
Total receipts	31,237	10,000	88	-	69,385	-	1,080
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	364
Other services and charges	-	9,853	178	-	77,916	-	-
Capital outlay	-	-	-	-	-	500,000	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	31,237	-	-	-	-	-	-
Total disbursements	31,237	9,853	178	-	77,916	500,000	364
Excess (deficiency) of receipts over disbursements	-	147	(90)	-	(8,531)	(500,000)	716
Cash and investments - ending	$ -	$ 178	$ 230	$ 174	$ 15,233	$ -	$ 2,011

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	Cemetery Interest	Vevay-Switz Co. Grant/Sheriff	P/R W/H Deferred Compensation	P/R W/H Federal	P/R W/H State	P/R W/H Fica	P/R W/H Local Tax
Cash and investments - beginning	$ 2,130	$ 1,250	$ -	$ -	$ -	$ -	$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	56,879	332,562	116,043	355,890	31,564
Total receipts	-	-	56,879	332,562	116,043	355,890	31,564
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	56,879	332,562	116,043	355,890	31,564
Total disbursements	-	-	56,879	332,562	116,043	355,890	31,564
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	$ 2,130	$ 1,250	$ -	$ -	$ -	$ -	$ -

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	P/R W/H Savings	P/R W/H Insurance	P/R W/H- Donations	P/R W/H-Uniforms	P/R W/H-Political Contributions	P/R W/H Medicare
Cash and investments - beginning	$ -	$ 5,645	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	35,732	147,164	130	1,293	408	98,773
Total receipts	35,732	147,164	130	1,293	408	98,773
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	35,732	146,835	130	1,293	408	98,773
Total disbursements	35,732	146,835	130	1,293	408	98,773
Excess (deficiency) of receipts over disbursements	-	329	-	-	-	-
Cash and investments - ending	$ -	$ 5,974	$ -	$ -	$ -	$ -

SWITZERLAND COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

	P/R W/H- Wage Garnishment	P/R W/H- Great Western	Sheriff Service Of Process	CVET Agency	Wastewater Utility Operating	Totals
Cash and investments - beginning	$ -	$ -	$ 13,108	$ -	$ 190	$ 7,438,535
Receipts:						
Taxes	-	-	-	-	-	9,196,944
Licenses and permits	-	-	-	-	-	10,029
Intergovernmental	-	-	-	6,960	-	15,395,621
Charges for services	-	-	4,040	-	-	901,952
Fines and forfeits	-	-	-	-	-	980,843
Utility fees	-	-	-	-	19,610	19,610
Other receipts	25,196	37,887	-	-	-	10,984,722
Total receipts	25,196	37,887	4,040	6,960	19,610	37,489,721
Disbursements:						
Personal services	-	-	13,108	-	-	5,416,125
Supplies	-	-	-	-	-	694,356
Other services and charges	-	-	-	-	-	2,254,805
Capital outlay	-	-	-	-	-	3,388,369
Utility operating expenses	-	-	-	-	29,876	29,876
Other disbursements	25,195	37,624	-	6,884	-	27,072,882
Total disbursements	25,195	37,624	13,108	6,884	29,876	38,856,413
Excess (deficiency) of receipts over disbursements	1	263	(9,068)	76	(10,266)	(1,366,692)
Cash and investments - ending	$ 1	$ 263	$ 4,040	$ 76	$ (10,076)	$ 6,071,843

SWITZERLAND COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

Government or Enterprise	Accounts Receivable
Governmental activities:	
Moorefield-Bennington Sewer District	$ 4,013

SWITZERLAND COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Road improvements sewer project	$ 2,330,000	$ 380,237
Revenue bonds	Markland Business Park Project 2012	3,090,000	170,146
Totals		$ 5,420,000	$ 550,383

SWITZERLAND COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	$ 3,077,400
Infrastructure	3,137,485
Buildings	12,182,798
Improvements other than buildings	806,715
Machinery, equipment, and vehicles	884,021
Books and other	95,000
Total governmental activities	20,183,419
Moorefield-Bennington Sewer District:	
Land	30,000
Improvements other than buildings	800,000
Total Moorefield-Bennington Sewer District	830,000
Total capital assets	$ 21,013,419

SWITZERLAND COUNTY
OTHER REPORTS

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

County Auditor
County Council
Clerk of the Circuit Court
County Commissioners

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Switzerland County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

December 17, 2013

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

SWITZERLAND COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency/ Cluster Title/Program Title/Project Title	Pass-Through or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
Department of Commerce				
Economic Development Cluster				
Investments for Public Works and Economic Development Facilities	Direct Grant	11.300		
Markland Business Park Infrastructure			06-01-05484	$ 314,710
Total for federal grantor agency				314,710
Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
County Sign Grant			1006791	42,930
Total for federal grantor agency				42,930
Department of Health and Human Services				
Public Health Emergency Preparedness	Indiana Department of Health	93.069		
Emergency Preparedness			BPRS 177-70	8,653
Centers for Disease Control and Prevention - Investigations and Technical Assistance	Indiana Department of Health	93.283		
Immunization Grant			BPRS 177-70	2,347
Child Support Enforcement	Indiana Department of Child Services	93.563		
Title IV-D			FY 2012	91,214
Voting Access for Individuals with Disabilities Grants to States	Indiana Secretary of State	93.617		
Voting Equipment			FY 2012	4,656
National Bioterrorism Hospital Preparedness Program	Indiana Department of Health	93.889		
Bioterrorism Preparedness			BHP-177-1	5,000
Total for federal grantor agency				111,870
Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036		
2011 Storm Damage			FEMA-1997-DR-IN	675,174
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
2011 Local EMA Competitive			C44P-2-130A	3,623
2011 Local EMA Competitive			C44P-2-383A	12,472
Total for program				16,095
Citizens-Community Resilience Innovation Challenge	Indiana Department of Homeland Security	97.053		
2010 Critical Infrastructure			C44P-2-056A	70,000
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073		
2009 Exercise Initiatives			C44P-1-395A	44,765
2009 Task Force Development Equipment			C44P-2-003A	161,850
2010 District Allocation			C44P-2-220A	112,597
2011 Local EMA Competitive			C44P-2-252A	843
2011 Regional Collaboration			C44P-3-005B	45,113
Total for program				365,168
Total for federal grantor agency				1,126,437
Total federal awards expended				$ 1,595,947

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

SWITZERLAND COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Switzerland County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

SWITZERLAND COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Economic Development Cluster
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.073	State Homeland Security Program

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: (1) expenditures for 8 grants totaling $842,790 were not included on the County's SEFA and (2) proper federal program titles were not used. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310 (b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

(1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.

(3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

(4) Include notes that describe the significant accounting policies used in preparing the schedule.

(5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

(6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Section III – Federal Award Findings and Questioned Costs

No matters are reported.

Switzerland County Auditor

Gayle A. Rayles

212 W. Main Street · Vevay, Indiana 47043

(812) 427-4470 · Fax (812) 427-4407

auditor@switzerlandcountycourthouse.org

FINDING 2012-1 – Internal controls over the preparation of the Schedule of Expenditures of Federal Awards

Contact Person: Gayle A. Rayles
Title: Auditor
Phone Number: 812-427-4401

The County is in the process of implementing new procedures for obtaining information for the preparation of the Schedule of Expenditures of Federal Awards. All departments receiving grant funds are being asked to complete the attached Grant Summary Sheet and attach it to the top of a copy of the Grant to be retained in the Auditor's office. A person, who has not prepared the Schedule of Expenditures of Federal Awards, will review the information prior to submission to the State.

With the implementation of these new procedures, we feel future reports will be more accurate and it will ensure that all federal expenditures are included on the schedule.

Mark Lohide
Commissioners President

Dated: 11-4-13

Gayle A. Rayles
Auditor

Dated: 11-4-13

Grant Summary

Local Project Name ______________________________

Award Number ______________________________

Award Name ______________________________

Award Method/Grant Type Advanced/Reimbursement/Other*(see note)

Award Amount ______________________________**

Fund Name/Number ______________________________

Initiating Office/Department ______________________________

Contact Person Name ______________________________

Contact Person Phone/E-Mail ______________________________

Pass-Through Agency ______________________________

Contact Person Name ______________________________

Contact Person Phone/E-Mail ______________________________

Federal Grant? Yes/No

Federal Agency ______________________________

Federal Program/Project Title ______________________________

CFDA Number ______________________________

Passed to Subrecipients Yes/No

If yes, subrecipient agency name ______________________________

amount passed through ______________________________

Notes ____

*noncash, loan, income.

**see attached pages for subsequent amendments

SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2013, with Gayle A. Rayles, Auditor; Patrick S. Lyons, County Commissioner; and Michael L. Jones, President of the County Council. The officials concurred with our audit findings.