

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
04/26/2018

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| County Auditor | Gayle A. Rayles | 01-01-11 to 12-31-18 |
| County Treasurer | Vickie James | 01-01-13 to 12-31-20 |
| Clerk of the Circuit Court | Kimberly A. Hambrick Gayle Sullivan | 01-01-11 to 12-31-14 01-01-15 to 12-31-18 |
| County Sheriff | Roy A. Leap Nathan E. Hughes | 01-01-11 to 12-31-14 01-01-15 to 12-31-18 |
| County Recorder | Darla McAlister Nancy Barker | 01-01-13 to 12-31-16 01-01-17 to 12-31-20 |
| President of the Board of County Commissioners | Steve Lyons Josh South Mark Lohide | 01-01-14 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18 |
| President of the County Council | Michael L. Jones Glenn Scott Elizabeth Jones | 01-01-14 to 12-31-14 01-01-15 to 12-31-17 01-01-18 to 12-31-18 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

We have examined the accompanying financial statements of Switzerland County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

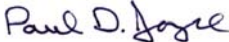
As discussed in Note 1 to the financial statements, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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 statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

March 14, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

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SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---|-------------------------------------|------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 205,001 | \$ 239,825 | \$ 205,001 | \$ 239,825 |
| Sheriff's Inmate Trust | 405 | 46,049 | 45,930 | 524 |
| Jail Commissary | 20,160 | 54,356 | 51,377 | 23,139 |
| Clerk's Trust | 129,022 | 770,048 | 774,584 | 124,486 |
| General | 499,935 | 3,827,645 | 4,003,882 | 323,698 |
| Accident Report | 3,027 | 1,065 | - | 4,092 |
| Campaign Finance Enforcement - County | 66 | - | - | 66 |
| City and Town Court Costs | 1,991 | 1,936 | - | 3,927 |
| Clerk's Records Perpetuation | 6,465 | 2,710 | 6,953 | 2,222 |
| COIT County Distributive Shares | 6,183 | 1,390,904 | 1,162,890 | 234,197 |
| Sales Disclosure - County Share | 12,566 | 1,260 | 12,566 | 1,260 |
| Cumulative Bridge | 174,797 | 250,335 | 85,613 | 339,519 |
| Cumulative Capital Improvement | 40,001 | 90,483 | 94,705 | 35,779 |
| Drug Free Community | 8,635 | 6,102 | 6,294 | 8,443 |
| Emergency Planning/Right To Know | 4,310 | 2,739 | 3,275 | 3,774 |
| Extradition and Sheriff's Assistance | 300 | - | - | 300 |
| Firearms Training | 8,839 | 3,270 | 5,165 | 6,944 |
| Health | (3,140) | 273,494 | 199,840 | 70,514 |
| Identification Security Protection | 23,685 | 793 | 166 | 24,312 |
| Local Health Maintenance | 110,769 | 43,437 | 44,158 | 110,048 |
| Local Road and Street | 23,397 | 93,082 | 86,581 | 29,898 |
| Misdemeanant | 34,889 | 7,050 | 9,224 | 32,715 |
| Motor Vehicle Highway | 108,208 | 1,300,359 | 1,131,903 | 276,664 |
| Rainy Day | 146,800 | - | - | 146,800 |
| Reassessment - 2015 | 259,068 | 148 | 259,216 | - |
| Recorder's Records Perpetuation | 36,243 | 11,858 | 18,805 | 29,296 |
| Riverboat | 723,997 | 5,839,459 | 4,828,920 | 1,734,536 |
| Sex and Violent Offender Administration | 3,221 | 960 | - | 4,181 |
| Supplemental Public Defender Services | 76,895 | 60,703 | 75,000 | 62,598 |
| Surplus Tax | 35 | 3,169 | 2,548 | 656 |
| Surveyor's Corner Perpetuation | 7,706 | 2,280 | - | 9,986 |
| Tax Sale Fees | 10,417 | - | 4,699 | 5,718 |
| Tax Sale Redemption | 2,942 | 35,818 | 35,918 | 2,842 |
| Tax Sale Surplus | 162,036 | 197,040 | 256,980 | 102,096 |
| Local Health Department Trust Account | 37,243 | 13,405 | 2,826 | 47,822 |
| Vehicle Inspection | 10,719 | 75 | - | 10,794 |
| GAL/CASA | 1,662 | 16,272 | 15,485 | 2,449 |
| Auditors Ineligible Deductions | 8,453 | - | 1,956 | 6,497 |
| County Elected Officials Training | 2,170 | 793 | 260 | 2,703 |
| Statewide 911 | 46,295 | 157,167 | 173,222 | 30,240 |
| Reassessment | - | 374,545 | 70,896 | 303,649 |
| Adult Probation Administrative | 9,280 | 21,618 | 29,215 | 1,683 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---|-------------------------------------|-----------|---------------|-------------------------------------|
| Juvenile Probation Administrative | 2,705 | 575 | 55 | 3,225 |
| County User Fee | 24,416 | 1,199 | 112 | 25,503 |
| Health Clinic | 209,761 | 195,471 | 235,049 | 170,183 |
| Payroll Withholding - Insurance | 5,974 | 176,551 | 176,312 | 6,213 |
| Payroll Withholding - Deferred Compensation | - | 71,750 | 71,750 | - |
| Payroll Withholding - Federal | - | 338,005 | 338,005 | - |
| Payroll Withholding - FICA & Medicare | - | 435,951 | 435,951 | - |
| Payroll Withholding - Local Tax | - | 32,150 | 32,150 | - |
| Payroll Withholding - Sheriff Pension | - | 15,044 | 15,044 | - |
| Payroll Withholding - State | - | 118,242 | 118,242 | - |
| Payroll Withholding - Uniforms | - | 562 | 562 | - |
| Payroll Withholding - Wage Garnishments | - | 29,651 | 29,651 | - |
| Settlement | - | 6,546,179 | 6,546,179 | - |
| CVET Agency | - | 6,530 | 6,530 | - |
| Financial Institution Tax | - | 26,093 | 26,093 | - |
| HEA 1001 State Homestead Credit | 11 | - | - | 11 |
| State Fines and Forfeitures | 2,671 | 11,479 | 12,770 | 1,380 |
| Infraction Judgements | 286 | 3,659 | 3,886 | 59 |
| Sales Disclosure - State Share | 55 | 1,260 | 1,235 | 80 |
| Coroners Training & Con't Education | 28 | 630 | 588 | 70 |
| Interstate Compact - State Share | 125 | 375 | 500 | - |
| Mortgage Recording Fees - State Share | 78 | 840 | 868 | 50 |
| Inheritance Tax | 1 | 9 | 10 | - |
| Education Plate Fees Agency | - | 75 | 56 | 19 |
| Riverboat Revenue Sharing | 1,989,078 | 9,267,385 | 9,629,335 | 1,627,128 |
| Innkeepers Tax Collections | 80,431 | 254,545 | 254,710 | 80,266 |
| COIT Distribution | - | 1,327,018 | 1,327,018 | - |
| 93.563 Prosecutor PCA | 234 | 886 | 470 | 650 |
| 93.563 Title IV-D Incentive | 10,845 | 3,516 | - | 14,361 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 23,065 | 5,291 | 1,724 | 26,632 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 11,234 | 3,516 | 4,502 | 10,248 |
| Pretrial Diversion | 32,478 | 3,080 | 1,455 | 34,103 |
| Cemetery Board | 698 | 15,050 | 4,750 | 10,998 |
| Food Pantry Donations | 7,602 | - | 750 | 6,852 |
| County Road Ordinance | 517 | - | - | 517 |
| Bellterra Casino | 5,847 | 350,195 | 334,677 | 21,365 |
| Title 3 - Voting | 13,034 | - | 1,780 | 11,254 |
| City Ordinance | 132 | - | - | 132 |
| Infraction Deferral | 35,839 | 1,760 | - | 37,599 |
| Sheriff Service of Process | 2,860 | 2,691 | 2,860 | 2,691 |
| Spay/Neuter Program / County | 158 | 10,000 | 10,686 | (528) |
| Spay/Neuter Program / Animal Shelter | 4,755 | 5,441 | 1,456 | 8,740 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014

| Fund | Cash and Investments 01-01-14 | Receipts | Disbursements | Cash and Investments 12-31-14 |
|---------------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| County Medical Center Operating | 114,904 | 32,259 | 32,620 | 114,543 |
| Co Technology/Education Center | 2,755 | 60,210 | 60,920 | 2,045 |
| County Parks & Recreation / Donations | 4,814 | 3,875 | 2,200 | 6,489 |
| Blair Bldg. Proceeds | 77,774 | - | - | 77,774 |
| County Food Pantry | 1,264 | 9,000 | 11,184 | (920) |
| Cemetery Interest | 2,130 | - | - | 2,130 |
| Family & Children | 695 | - | - | 695 |
| Probation Admin Fees | 35,962 | 5,375 | 25,000 | 16,337 |
| Senior Citizen Center / JSSC | 2,621 | 45,780 | 43,852 | 4,549 |
| P/R W/H United Way Donations | - | 130 | 130 | - |
| P/R W/H - Great Western | 263 | 40,620 | 40,620 | 263 |
| P/R W/H - Political Contributions | - | 410 | 410 | - |
| P/R W/H - Credit Union | - | 41,369 | 41,369 | - |
| P/R W/H - Medicare | - | 99,073 | 99,073 | - |
| 2009 SHSP Training/Exercise Fed Grant | 301 | - | - | 301 |
| Inmate Medical Trust | 2,250 | 393 | - | 2,643 |
| Redevelopment Commission Department | 311,293 | 444,240 | 184,488 | 571,045 |
| IN Breast Cancer Awareness Trust Fnd | 1,095 | 2,651 | 2,441 | 1,305 |
| Markland Park Grant Fund | 37 | - | - | 37 |
| Vevay-Switz Co Grant / Sheriff | 1,250 | - | - | 1,250 |
| Parks & Recreation / VSCF Grant | 187 | - | - | 187 |
| Parks & Recreation / Comm. Fnd Grant | 2,036 | - | - | 2,036 |
| Danglade / Animal Shelter Grant | 2,789 | 560 | - | 3,349 |
| VSCF / Indigent Meds Grant | 2,400 | 10,000 | 2,900 | 9,500 |
| 2112 DRTF Equipment Grant | (6,342) | 18,543 | 12,201 | - |
| 2012 Training & Exercise Grant | (63,810) | 85,068 | 22,293 | (1,035) |
| 2011 District Admin. Grant | (1) | - | - | (1) |
| SHSP District Allocation Grant | (28,256) | 34,726 | 6,469 | 1 |
| 2012 Foundation Grant | (4,000) | 4,000 | - | - |
| Jury Pay | 19,623 | 629 | - | 20,252 |
| Development/Interlocal Agree. Dist | - | 1,137,028 | 1,137,028 | - |
| 2013 MPG Competitive Grant | - | 5,122 | 5,122 | - |
| 2013 SHSP Cty EOC Generator Fence | - | 3,600 | 3,600 | - |
| Public Health Coordinator | - | 17,724 | 17,341 | 383 |
| Indigent Dentistry | - | 1,633 | 1,378 | 255 |
| Cemetery Matching Grant | - | 38,360 | 16,462 | 21,898 |
| Wastewater Utility Operation | 10,683 | 33,710 | 24,675 | 19,718 |
| Totals | <u>\$ 5,924,328</u> | <u>\$ 36,580,994</u> | <u>\$ 35,127,600</u> | <u>\$ 7,377,722</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, 2015

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|---|-------------------------------------|------------|---------------|-------------------------------------|
| P/R W/H - Medicare | \$ - | \$ 102,986 | \$ 102,986 | \$ - |
| After Settlement Collections | 239,825 | 268,024 | 239,825 | 268,024 |
| Sheriff's Inmate Trust | 524 | 57,201 | 56,620 | 1,105 |
| Jail Commissary | 23,139 | 70,160 | 73,380 | 19,919 |
| Clerk's Trust | 124,486 | 751,552 | 721,118 | 154,920 |
| General | 323,698 | 2,872,873 | 2,606,321 | 590,250 |
| Accident Report | 4,092 | 920 | 4,600 | 412 |
| Campaign Finance Enforcement - County | 66 | - | 66 | - |
| Child Advocacy | 695 | - | 695 | - |
| City and Town Court Costs | 3,927 | 1,692 | - | 5,619 |
| Clerk's Records Perpetuation | 2,222 | 2,356 | - | 4,578 |
| COIT County Distributive Shares | 234,197 | 1,433,417 | 1,235,017 | 432,597 |
| Sales Disclosure - County Share | 1,260 | 1,470 | 1,260 | 1,470 |
| Cumulative Bridge | 339,519 | 241,854 | 405,065 | 176,308 |
| Cumulative Capital Development | 35,779 | 84,101 | 50,284 | 69,596 |
| Drug Free Community | 8,443 | 10,730 | 7,000 | 12,173 |
| Redevelopment Commission Department | 571,045 | 43 | 32,105 | 538,983 |
| Emergency Planning/Right To Know | 3,774 | 155 | - | 3,929 |
| Extradition and Sheriff's Assistance | 300 | - | 300 | - |
| Firearms Training | 6,944 | 7,895 | 11,057 | 3,782 |
| Health | 70,514 | 293,510 | 194,777 | 169,247 |
| Identification Security Protection | 24,312 | 848 | 172 | 24,988 |
| Levy Excess | - | 11 | - | 11 |
| Local Health Maintenance | 110,048 | 35,505 | 51,226 | 94,327 |
| Local Road and Street | 29,898 | 94,491 | 110,833 | 13,556 |
| Inmate Medical Trust | 2,643 | 800 | - | 3,443 |
| Misdemeanant | 32,715 | 6,838 | 25,566 | 13,987 |
| Motor Vehicle Highway | 276,664 | 1,278,698 | 1,192,088 | 363,274 |
| Plat Book | - | 2,800 | - | 2,800 |
| Rainy Day | 146,800 | - | - | 146,800 |
| Recorder's Records Perpetuation | 29,296 | 14,216 | 4,662 | 38,850 |
| Riverboat | 1,734,536 | 6,846,156 | 5,703,616 | 2,877,076 |
| Sex and Violent Offender Administration | 4,181 | - | - | 4,181 |
| Sheriff's Pension Trust | - | 550 | - | 550 |
| Supplemental Public Defender Services | 62,598 | 75,474 | 6,479 | 131,593 |
| Surplus Tax | 656 | 2,135 | 2,672 | 119 |
| Surveyor's Corner Perpetuation | 9,986 | 2,580 | - | 12,566 |
| Tax Sale Fees | 5,718 | - | 5,407 | 311 |
| Tax Sale Redemption | 2,842 | 11,725 | 10,099 | 4,468 |
| Tax Sale Surplus | 102,096 | 73,045 | 43,723 | 131,418 |
| Local Health Department Trust Account | 47,822 | 13,405 | 7,680 | 53,547 |
| Vehicle Inspection | 10,794 | 130 | 10,800 | 124 |
| GAL/CASA | 2,449 | 14,561 | 15,886 | 1,124 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

| Fund | Cash and | Receipts | Disbursements | Cash and |
|---|-------------|-----------|---------------|-------------|
| | Investments | | | Investments |
| | 01-01-15 | | | 12-31-15 |
| Auditors Ineligible Deductions | 6,497 | - | - | 6,497 |
| County Elected Officials Training | 2,703 | 848 | 1,632 | 1,919 |
| County Offender Transportation Fund | - | 188 | - | 188 |
| Statewide 911 | 30,240 | 168,732 | 185,013 | 13,959 |
| Reassessment | 303,649 | 118,616 | 111,804 | 310,461 |
| Adult Probation Administrative | 1,683 | 26,107 | 29,162 | (1,372) |
| Juvenile Probation Administrative | 3,225 | 100 | 2,332 | 993 |
| Cemetary Operating | 10,998 | 13,640 | 14,202 | 10,436 |
| Pretrial Diversion | 34,103 | 3,960 | 6,903 | 31,160 |
| Animal Shelter | 8,740 | 7,814 | 10,111 | 6,443 |
| Health Clinic | 170,183 | 227,263 | 243,742 | 153,704 |
| Payroll Withholding - Insurance | 6,213 | 54,364 | 54,364 | 6,213 |
| Payroll Withholding - Other | - | 125 | 125 | - |
| Payroll Withholding - Savings | - | 39,543 | 39,543 | - |
| Payroll Withholding - Deferred Compensation | - | 71,749 | 71,749 | - |
| Payroll Withholding - Federal | - | 355,257 | 355,257 | - |
| Payroll Withholding - FICA & Medicare | - | 452,385 | 452,385 | - |
| Payroll Withholding - Local Tax | - | 33,647 | 33,647 | - |
| Payroll Withholding - Sheriff Pension | - | 15,645 | 15,645 | - |
| Payroll Withholding - State | - | 122,663 | 122,663 | - |
| Payroll Withholding - Wage Garnishments | - | 19,587 | 19,587 | - |
| Settlement | - | 6,878,639 | 6,878,639 | - |
| CVET Agency | - | 7,335 | 7,335 | - |
| Financial Institution Tax | - | 27,561 | 27,561 | - |
| HEA 1001 State Homestead Credit | 11 | - | 11 | - |
| State Fines and Forfeitures | 1,380 | 9,386 | 9,270 | 1,496 |
| Infraction Deferral | 37,599 | 1,210 | - | 38,809 |
| Special Death Benefit | - | 245 | 190 | 55 |
| Sales Disclosure - State Share | 80 | 1,470 | 1,300 | 250 |
| Coroners Training & Con't Education | 70 | 682 | 656 | 96 |
| Interstate Compact - State Share | - | 188 | - | 188 |
| Mortgage Recording Fees - State Share | 50 | 1,000 | 870 | 180 |
| Sex and Violent Offender Admin - State | - | 1,200 | 1,200 | - |
| Child Restraint Violation Fines | - | 50 | 50 | - |
| Education Plate Fees Agency | 19 | 37 | 56 | - |
| Riverboat Revenue Sharing | 1,627,128 | 9,863,784 | 10,006,249 | 1,484,663 |
| Innkeepers Tax Collections | 80,266 | 284,002 | 290,304 | 73,964 |
| COIT Distribution | - | 1,398,715 | 1,398,715 | - |
| City/Town Ordinance Violations Fines | 132 | - | - | 132 |
| 93.563 Prosecutor PCA | 650 | 1,241 | 840 | 1,051 |
| 93.563 Title IV-D Incentive | 14,361 | 3,191 | - | 17,552 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 26,632 | 4,803 | 377 | 31,058 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 10,248 | 3,191 | 314 | 13,125 |
| Jury Pay | 20,252 | 522 | - | 20,774 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

| Fund | Cash and Investments 01-01-15 | Receipts | Disbursements | Cash and Investments 12-31-15 |
|--------------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| County User Fees | 25,503 | 1,010 | 1,335 | 25,178 |
| Cemetery Interest | 2,130 | - | 2,130 | - |
| P/R W/H Great Western | 263 | 39,712 | 39,632 | 343 |
| P/R W/H Political Contributions | - | 330 | 330 | - |
| Infraction Judgements / State | 59 | 4,058 | 3,645 | 472 |
| Indigent Dentistry | 255 | - | 193 | 62 |
| Food Pantry Donations | 6,852 | - | 2,001 | 4,851 |
| Develop/Interlocal Agreements | - | 1,182,289 | 1,182,289 | - |
| 2012 Training and Exercise Grant | (1,035) | 1,035 | - | - |
| 2011 District Admin Grant | (1) | 1 | - | - |
| COUNTY ROAD ORDINANCE | 517 | - | - | 517 |
| BELTERRA FUND | 21,365 | 1,987,137 | 2,118,940 | (110,438) |
| TITLE 3 - VOTING | 11,254 | - | - | 11,254 |
| SHERIFF'S SERVICE OF PROCESS | 2,691 | 3,171 | 2,691 | 3,171 |
| COUNTY SPAY/NEUTER PROGRAM | (528) | 10,000 | 8,974 | 498 |
| COUNTY MEDICAL CENTER OPERATION | 114,543 | 32,259 | 33,845 | 112,957 |
| COUNTY FOOD PANTRY | (920) | 6,956 | 6,036 | - |
| COUNTY TECHNOLOGY & EDUCATION CENTER | 2,045 | 53,360 | 58,187 | (2,782) |
| COUNTY PARK/REC SUPPORT | 6,489 | 750 | - | 7,239 |
| BLAIR BUILDING PROCEEDS | 77,774 | - | - | 77,774 |
| PROBATION ADMIN FEES | 16,337 | 8,098 | 16,810 | 7,625 |
| SENIOR CITIZENS CENTER | 4,549 | 49,280 | 47,094 | 6,735 |
| 2009 SHSP TRAIN/EXERCISE GRANT | 301 | - | 301 | - |
| 2014 SHSP GRANT | 1 | 20,000 | 20,001 | - |
| 2014 EMPG COMETATIVE GRANT | - | 8,485 | 8,485 | - |
| VSO TRAINING GRANT | - | 500 | 500 | - |
| PUBLIC HEALTH COORDINATOR GRANT | 383 | 22,614 | 19,276 | 3,721 |
| IN BREAST CANCER TRST FND GRANT | 1,305 | 158 | 558 | 905 |
| MARKLAND PARK GRANT FUND | 37 | - | - | 37 |
| VSCF / INDIGENT MEDS GRANT | 9,500 | - | 2,360 | 7,140 |
| VSCF / SHERIFF GRANT | 1,250 | - | 1,228 | 22 |
| PARKS & REC / VSCF GRANT | 187 | - | 187 | - |
| PARKS & REC / CFSC GRANT | 2,036 | - | 2,036 | - |
| DANGLADE / ANIMAL SHELTER GRANT | 3,349 | 600 | - | 3,949 |
| CEMETERY MATCHING GRANT | 21,898 | 11,200 | 33,098 | - |
| Wastewater Utility Operation | 19,718 | 19,417 | 20,125 | 19,010 |
| Totals | <u>\$ 7,377,722</u> | <u>\$ 38,358,012</u> | <u>\$ 36,959,663</u> | <u>\$ 8,776,071</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, 2016

| Fund | Cash and Investments | | Cash and Investments | |
|---|----------------------|--------------|----------------------|------------|
| | 01-01-16 | Receipts | Disbursements | 12-31-16 |
| General | \$ 590,250 | \$ 2,308,292 | \$ 2,388,036 | \$ 510,506 |
| Accident Report | 412 | 1,118 | - | 1,530 |
| City and Town Court Costs | 5,619 | 1,770 | - | 7,389 |
| Clerk's Records Perpetuation | 4,578 | 3,115 | 2,666 | 5,027 |
| COIT County Distributive Shares | 432,597 | 1,545,442 | 1,702,191 | 275,848 |
| Sales Disclosure - County Share | 1,470 | 1,575 | - | 3,045 |
| Cummulative Bridge | 176,308 | 257,948 | 52,505 | 381,751 |
| Cummulative Capital Development | 69,596 | 81,062 | 72,344 | 78,314 |
| Drug Free Community | 12,173 | 7,767 | 5,125 | 14,815 |
| Emergency Medical Services | - | 998,508 | 848,390 | 150,118 |
| Emergency Planning/Right to Know | 3,929 | - | - | 3,929 |
| Firearms Training | 3,782 | 14,015 | 10,973 | 6,824 |
| Health | 169,247 | 188,148 | 206,355 | 151,040 |
| Identification Security Protection | 24,988 | 916 | 138 | 25,766 |
| Levy Excess | 11 | - | 11 | - |
| Local Health Maintenance | 94,327 | 51,994 | 48,627 | 97,694 |
| Local Road and Street | 13,556 | 108,938 | 98,677 | 23,817 |
| Misdemeanant | 13,987 | 6,838 | 8,260 | 12,565 |
| Motor Vehicle Highway | 363,274 | 1,301,576 | 1,128,759 | 536,091 |
| Plat Book | 2,800 | 3,545 | - | 6,345 |
| Rainy Day | 146,800 | - | - | 146,800 |
| Recorder's Records Perpetuation | 38,850 | 18,165 | 10,915 | 46,100 |
| Riverboat | 2,877,076 | 7,224,517 | 6,522,038 | 3,579,555 |
| Sex and Violent Offender Administration | 4,181 | - | - | 4,181 |
| Sheriff's Pension Trust | 550 | 725 | - | 1,275 |
| Supplemental Public Defender Services | 131,593 | 49,474 | 28,998 | 152,069 |
| Surplus Tax | 119 | 7,504 | 7,504 | 119 |
| Surveyor's Corner Perpetuation | 12,566 | 2,770 | - | 15,336 |
| Tax Sale Fees | 311 | 10,438 | 8,325 | 2,424 |
| Tax Sale Redemption | 4,468 | 29,237 | 30,863 | 2,842 |
| Tax Sale Surplus | 131,418 | 122,586 | 158,872 | 95,132 |
| Local Health Department Trust Account | 53,547 | 20,107 | 31,615 | 42,039 |
| Vehicle Inspection | 124 | - | - | 124 |
| GAL/CASA | 1,124 | 15,890 | 16,733 | 281 |
| Auditors Ineligible Deductions | 6,497 | - | 4,405 | 2,092 |
| County Elected Officials Training | 1,919 | 1,112 | - | 3,031 |
| County Offender Transportation Fund | 188 | 250 | - | 438 |
| Statewide 911 | 13,959 | 204,728 | 191,269 | 27,418 |
| Reassessment | 310,461 | 72,513 | 113,458 | 269,516 |
| Adult Probation Administrative | (1,372) | 23,338 | 22,573 | (607) |
| Juvenile Probation Administrative | 993 | 265 | - | 1,258 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

| Fund | Cash and Investments 01-01-16 | Receipts | Disbursements | Cash and Investments 12-31-16 |
|---|-------------------------------------|------------|---------------|-------------------------------------|
| Cemetery Operating | 10,436 | 11,110 | 9,603 | 11,943 |
| County User Fee | 25,178 | 15,753 | 22,383 | 18,548 |
| Animal Shelter | 6,443 | 7,463 | - | 13,906 |
| Health Clinic | 153,704 | 267,942 | 243,842 | 177,804 |
| Payroll Withholding - Insurance | 6,556 | 106,423 | 106,423 | 6,556 |
| Payroll Withholding - Other | - | 387 | 387 | - |
| Payroll Withholding - Savings | - | 40,461 | 40,461 | - |
| Payroll Withholding - Deferred Compensation | - | 86,999 | 86,999 | - |
| Payroll Withholding - Federal | - | 390,594 | 390,594 | - |
| Payroll Withholding - FICA & Medicare | - | 500,074 | 500,074 | - |
| Payroll Withholding - Local Tax | - | 37,143 | 37,143 | - |
| Payroll Withholding - Sheriff Pension | - | 16,137 | 16,137 | - |
| Payroll Withholding - Medicare | - | 116,968 | 116,968 | - |
| Payroll Withholding - State | - | 136,427 | 136,427 | - |
| Payroll Withholding - Wage Garnishments | - | 27,135 | 27,135 | - |
| Settlement | - | 6,980,800 | 6,980,800 | - |
| CVET Agency | - | 6,533 | 6,533 | - |
| Financial Institution Tax | - | 29,712 | 29,712 | - |
| State Fines and Forfeitures | 1,496 | 14,104 | 13,669 | 1,931 |
| Infraction Judgements | 472 | 2,563 | 2,892 | 143 |
| Overweight Vehicle Fines | - | 12 | - | 12 |
| Special Death Benefit | 55 | 575 | 545 | 85 |
| Sales Disclosure - State Share | 250 | 1,575 | 1,510 | 315 |
| Coroners Training & Con't Education | 96 | 634 | 638 | 92 |
| Interstate Compact - State Share | - | 250 | 250 | - |
| Mortgage Recording Fees - State Share | 180 | 1,068 | 1,070 | 178 |
| Sex and Violent Offender Admin - State | - | 950 | 950 | - |
| Child Restraint Violation Fines | - | 25 | 25 | - |
| Education Plate Fees Agency | - | 56 | 56 | - |
| Riverboat Revenue Sharing | 1,484,663 | 10,749,822 | 11,031,791 | 1,202,694 |
| Innkeepers Tax Collections | 73,964 | 287,780 | 285,579 | 76,165 |
| COIT Distribution | - | 1,458,486 | 1,458,486 | - |
| City/Town Ordinance Violations Fines | 132 | - | - | 132 |
| 93.563 Prosecutor PCA | 1,051 | 1,753 | 812 | 1,992 |
| 93.563 Title IV-D Incentive | 17,552 | 3,561 | - | 21,113 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 31,058 | 5,361 | 680 | 35,739 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 13,125 | 3,561 | 150 | 16,536 |
| CFSC - 2016 GRANT | - | 2,300 | 323 | 1,977 |
| After Settlement Collections | 268,024 | 233,490 | 268,024 | 233,490 |
| Jail Commissary | 19,919 | 97,311 | 86,467 | 30,763 |

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

| Fund | Cash and Investments 01-01-16 | Receipts | Disbursements | Cash and Investments 12-31-16 |
|--------------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| Sheriff's Inmate Trust | 1,105 | 78,889 | 79,637 | 357 |
| Clerk's Trust | 154,920 | 960,559 | 922,506 | 192,973 |
| Inmate Medical Trust | 3,443 | 777 | 1,548 | 2,672 |
| JURY PAY | 20,774 | 616 | 21,000 | 390 |
| PRETRIAL DIVERSION | 31,160 | 3,410 | 9,051 | 25,519 |
| LOIT SPECIAL DISTRIBUTION | - | 110,395 | - | 110,395 |
| FOOD PANTRY DONATIONS | 4,851 | - | 4,851 | - |
| COUNTY ROAD ORDINANCE | 517 | - | - | 517 |
| BELTERRA FUND | (110,438) | 2,540,523 | 2,337,288 | 92,797 |
| TITLE 3 - VOTING | 11,254 | - | - | 11,254 |
| INFRACTION DEFERRAL | 38,809 | 1,540 | - | 40,349 |
| SHERIFF'S SERVICE OF PROCESS | 3,171 | 4,550 | 3,171 | 4,550 |
| COUNTY SPAY/NEUTER PROGRAM | 498 | 13,000 | 13,470 | 28 |
| REDEVELOPMENT COMMISSION | - | 539,233 | 72,517 | 466,716 |
| Redevelopment Commission Department | 538,983 | - | 538,983 | - |
| COUNTY MEDICAL CENTER OPERATION | 112,957 | 32,262 | 46,737 | 98,482 |
| COUNTY TECHNOLOGY & EDUCATION CENTER | (2,782) | 69,595 | 53,374 | 13,439 |
| COUNTY PARK/REC SUPPORT | 7,239 | 1,250 | - | 8,489 |
| BLAIR BUILDING PROCEEDS | 77,774 | - | - | 77,774 |
| PROBATION ADMIN FEES | 7,625 | 5,437 | 8,000 | 5,062 |
| SENIOR CITIZENS CENTER | 6,735 | 48,645 | 49,248 | 6,132 |
| LOIT 2016 SPECIAL DISTRIBUTION | - | 188,501 | 188,501 | - |
| 2015 EMPG COMPETITIVE GRANT | - | 17,560 | 17,560 | - |
| 2015 EMPG LOCAL BASE GRANT | - | 5,180 | 5,180 | - |
| PUBLIC HEALTH COORDINATOR GRANT | 3,721 | 29,212 | 26,186 | 6,747 |
| OWNER OCCUPIED RAHAB GRANT | - | 26,434 | 26,434 | - |
| IN BREAST CANCER TRST FND GRANT | 905 | - | 148 | 757 |
| MARKLAND PARK GRANT FUND | 37 | - | - | 37 |
| VSCF / INDIGENT MEDS GRANT | 7,140 | - | 4,083 | 3,057 |
| INDIGENT DENTISTRY | 62 | - | 62 | - |
| VSCF / SHERIFF GRANT | 22 | - | - | 22 |
| DANGLADE / ANIMAL SHELTER GRANT | 3,949 | 475 | 4,101 | 323 |
| CPR TRAINING SUPPLIES GRANT | - | 525 | 525 | - |
| MANNA PROJECT VSCF GRANT | - | 5,395 | 4,920 | 475 |
| Wastewater Utility Operation | 19,010 | 23,229 | 16,478 | 25,761 |
| Totals | \$ 8,776,071 | \$ 41,036,676 | \$ 40,081,722 | \$ 9,731,025 |

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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

SWITZERLAND COUNTY
NOTES TO FINANCIAL 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 cash balance deficits. The deficits were the result of a posting error, additional claims above budgeted revenues, and a reimbursable grant. The reimbursements of expenditures made by the County were not received by December 31, 2014, 2015, and 2016.

Note 8. Subsequent Events

The County entered into a capital lease with Switzerland County Building Corporation (the lessor) on March 27, 2017. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of refinancing Technology Building Revenue Bonds; and leasing of facilities to the County. The lessor has been determined to be a related-party of the County. Lease payments are to begin July 15, 2018.

Note 9. Combined Funds

Funds related to Riverboat Revenue Sharing, Development/ Interlocal Agreement, and Payroll Withholding - Insurance were reported individually in the prior financial statements, but were combined into one fund for the 2016 financial statement.

OTHER INFORMATION - UNEXAMINED

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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other 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, 2014

| | After Settlement Collections | Sheriffs Inmate Trust | Jail Commissary | Clerk's Trust | General | Accident Report | Campaign Finance Enforcement - County | City and Town Court Costs | Clerk's Records Perpetuation | COIT County Distributive Shares | Sales Disclosure - County Share |
|---|------------------------------------|-----------------------------|--------------------|------------------|------------|--------------------|---|---------------------------------------|------------------------------------|--|---|
| Cash and investments - beginning | \$ 205,001 | \$ 405 | \$ 20,160 | \$ 129,022 | \$ 499,935 | \$ 3,027 | \$ 66 | \$ 1,991 | \$ 6,465 | \$ 6,183 | \$ 12,566 |
| Receipts: | | | | | | | | | | | |
| Taxes | - | - | - | - | 1,497,674 | - | - | - | - | 1,040,221 | - |
| Licenses and permits | - | - | - | - | 8,678 | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 133,829 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 33,641 | 1,065 | - | - | - | 223,076 | 1,260 |
| Fines and forfeits | - | - | - | - | 30,103 | - | - | 1,936 | 2,710 | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 239,825 | 46,049 | 54,356 | 770,048 | 2,123,720 | - | - | - | - | 127,607 | - |
| Total receipts | 239,825 | 46,049 | 54,356 | 770,048 | 3,827,645 | 1,065 | - | 1,936 | 2,710 | 1,390,904 | 1,260 |
| Disbursements: | | | | | | | | | | | |
| Personal services | - | - | - | - | 3,152,828 | - | - | - | - | 816,508 | - |
| Supplies | - | - | - | - | 96,440 | - | - | - | - | 128,923 | - |
| Other services and charges | - | - | - | - | 632,400 | - | - | - | - | 217,459 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 14,982 | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 205,001 | 45,930 | 51,377 | 774,584 | 107,232 | - | - | - | 6,953 | - | 12,566 |
| Total disbursements | 205,001 | 45,930 | 51,377 | 774,584 | 4,003,882 | - | - | - | 6,953 | 1,162,890 | 12,566 |
| Excess (deficiency) of receipts over disbursements | 34,824 | 119 | 2,979 | (4,536) | (176,237) | 1,065 | - | 1,936 | (4,243) | 228,014 | (11,306) |
| Cash and investments - ending | \$ 239,825 | \$ 524 | \$ 23,139 | \$ 124,486 | \$ 323,698 | \$ 4,092 | \$ 66 | \$ 3,927 | \$ 2,222 | \$ 234,197 | \$ 1,260 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Cumulative Bridge | Cumulative Capital Improvement | Drug Free Community | Emergency Planning/Right To Know | Extradition and Sheriff's Assistance | Firearms Training | Health | Identification Security Protection | Local Health Maintenance | Local Road and Street | Misdemeanant |
|---|----------------------|--------------------------------------|---------------------------|---|---|----------------------|------------|--|--------------------------------|--------------------------------|--------------|
| Cash and investments - beginning | \$ 174,797 | \$ 40,001 | \$ 8,635 | \$ 4,310 | \$ 300 | \$ 8,839 | \$ (3,140) | \$ 23,685 | \$ 110,769 | \$ 23,397 | \$ 34,889 |
| Receipts: | | | | | | | | | | | |
| Taxes | 216,382 | 72,127 | - | - | - | - | 124,500 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 19,073 | 6,358 | - | - | - | - | 10,974 | - | 33,139 | 93,082 | 7,050 |
| Charges for services | - | - | - | - | - | 3,270 | 9,196 | 793 | 388 | - | - |
| Fines and forfeits | - | - | 6,048 | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 14,880 | 11,998 | 54 | 2,739 | - | - | 128,824 | - | 9,910 | - | - |
| Total receipts | 250,335 | 90,483 | 6,102 | 2,739 | - | 3,270 | 273,494 | 793 | 43,437 | 93,082 | 7,050 |
| Disbursements: | | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | 173,320 | - | 19,567 | - | - |
| Supplies | - | - | - | 2,300 | - | - | 1,852 | - | 23,512 | 76,281 | - |
| Other services and charges | 24,800 | 57,707 | - | 975 | - | - | 23,285 | - | 1,079 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 55,414 | 36,998 | - | - | - | - | - | - | - | 10,300 | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 5,399 | - | 6,294 | - | - | 5,165 | 1,383 | 166 | - | - | 9,224 |
| Total disbursements | 85,613 | 94,705 | 6,294 | 3,275 | - | 5,165 | 199,840 | 166 | 44,158 | 86,581 | 9,224 |
| Excess (deficiency) of receipts over disbursements | 164,722 | (4,222) | (192) | (536) | - | (1,895) | 73,654 | 627 | (721) | 6,501 | (2,174) |
| Cash and investments - ending | \$ 339,519 | \$ 35,779 | \$ 8,443 | \$ 3,774 | \$ 300 | \$ 6,944 | \$ 70,514 | \$ 24,312 | \$ 110,048 | \$ 29,898 | \$ 32,715 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Motor Vehicle Highway | Rainy Day | Reassessment - 2015 | Recorder's Records Perpetuation | Riverboat | Sex and Violent Offender Administration | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation | Tax Sale Fees |
|---|-----------------------------|--------------|---------------------------|---------------------------------------|--------------|---|--|----------------|--------------------------------------|---------------------|
| Cash and investments - beginning | \$ 108,208 | \$ 146,800 | \$ 259,068 | \$ 36,243 | \$ 723,997 | \$ 3,221 | \$ 76,895 | \$ 35 | \$ 7,706 | \$ 10,417 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 1,278,767 | - | - | - | 5,628,981 | - | - | - | - | - |
| Charges for services | - | - | - | 11,858 | - | 960 | - | - | 2,280 | - |
| Fines and forfeits | - | - | - | - | - | - | 8,176 | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 21,592 | - | 148 | - | 210,478 | - | 52,527 | 3,169 | - | - |
| Total receipts | 1,300,359 | - | 148 | 11,858 | 5,839,459 | 960 | 60,703 | 3,169 | 2,280 | - |
| Disbursements: | | | | | | | | | | |
| Personal services | 683,620 | - | 81 | - | - | - | - | - | - | - |
| Supplies | 263,061 | - | - | - | 25,364 | - | - | - | - | - |
| Other services and charges | 76,433 | - | 68 | 18,805 | 770,584 | - | - | - | - | 4,699 |
| Debt service - principal and interest | - | - | - | - | 1,033,648 | - | - | - | - | - |
| Capital outlay | 108,496 | - | - | - | 368,375 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 293 | - | 259,067 | - | 2,630,949 | - | 75,000 | 2,548 | - | - |
| Total disbursements | 1,131,903 | - | 259,216 | 18,805 | 4,828,920 | - | 75,000 | 2,548 | - | 4,699 |
| Excess (deficiency) of receipts over disbursements | 168,456 | - | (259,068) | (6,947) | 1,010,539 | 960 | (14,297) | 621 | 2,280 | (4,699) |
| Cash and investments - ending | \$ 276,664 | \$ 146,800 | \$ - | \$ 29,296 | \$ 1,734,536 | \$ 4,181 | \$ 62,598 | \$ 656 | \$ 9,986 | \$ 5,718 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account | Vehicle Inspection | GAL/CASA | Auditors Ineligible Deductions | County Elected Officials Training | Statewide 911 | Reassessment | Adult Probation Administrative |
|---|---------------------------|------------------------|---|-----------------------|----------|--------------------------------------|--|------------------|--------------|--------------------------------------|
| Cash and investments - beginning | \$ 2,942 | \$ 162,036 | \$ 37,243 | \$ 10,719 | \$ 1,662 | \$ 8,453 | \$ 2,170 | \$ 46,295 | \$ - | \$ 9,280 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 106,124 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 458 | - | - | - | 9,354 | - |
| Charges for services | - | - | - | 75 | - | - | 793 | 157,167 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | 21,618 |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 35,818 | 197,040 | 13,405 | - | 15,814 | - | - | - | 259,067 | - |
| Total receipts | 35,818 | 197,040 | 13,405 | 75 | 16,272 | - | 793 | 157,167 | 374,545 | 21,618 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | 15,082 | - | - | 90,654 | 2,135 | 12,612 |
| Supplies | - | - | 1,277 | - | - | 1,956 | - | 10,883 | 2,221 | 419 |
| Other services and charges | - | - | 1,120 | - | - | - | - | 71,685 | 66,540 | 9,249 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | 6,935 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 35,918 | 256,980 | 429 | - | 403 | - | 260 | - | - | - |
| Total disbursements | 35,918 | 256,980 | 2,826 | - | 15,485 | 1,956 | 260 | 173,222 | 70,896 | 29,215 |
| Excess (deficiency) of receipts over disbursements | (100) | (59,940) | 10,579 | 75 | 787 | (1,956) | 533 | (16,055) | 303,649 | (7,597) |
| Cash and investments - ending | \$ 2,842 | \$ 102,096 | \$ 47,822 | \$ 10,794 | \$ 2,449 | \$ 6,497 | \$ 2,703 | \$ 30,240 | \$ 303,649 | \$ 1,683 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Juvenile Probation Administrative | County User Fee | Health Clinic | Payroll Withholding - Insurance | Payroll Withholding - Deferred Compensation | Payroll Withholding - Federal | Payroll Withholding - FICA & Medicare | Payroll Withholding - Local Tax | Payroll Withholding - Sheriff Pension | Payroll Withholding - State |
|--|---|-----------------------|------------------|--|---|--|---|---|---|--------------------------------------|
| Cash and investments - beginning | \$ 2,705 | \$ 24,416 | \$ 209,761 | \$ 5,974 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | 575 | 1,199 | 195,471 | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 176,551 | 71,750 | 338,005 | 435,951 | 32,150 | 15,044 | 118,242 |
| Total receipts | 575 | 1,199 | 195,471 | 176,551 | 71,750 | 338,005 | 435,951 | 32,150 | 15,044 | 118,242 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | 150,696 | - | - | - | - | - | - | - |
| Supplies | - | - | 6,563 | - | - | - | - | - | - | - |
| Other services and charges | - | - | 71,259 | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 4,496 | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 55 | 112 | 2,035 | 176,312 | 71,750 | 338,005 | 435,951 | 32,150 | 15,044 | 118,242 |
| Total disbursements | 55 | 112 | 235,049 | 176,312 | 71,750 | 338,005 | 435,951 | 32,150 | 15,044 | 118,242 |
| Excess (deficiency) of receipts over disbursements | 520 | 1,087 | (39,578) | 239 | - | - | - | - | - | - |
| Cash and investments - ending | \$ 3,225 | \$ 25,503 | \$ 170,183 | \$ 6,213 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Payroll Withholding - Uniforms | Payroll Withholding - Wage Garnishments | Settlement | CVET Agency | Financial Institution Tax | HEA 1001 State Homestead Credit | State Fines and Forfeitures | Infraction Judgements | Sales Disclosure - State Share | Coroners Training & Con't Education |
|---|---|---|------------|----------------|---------------------------------|---|--------------------------------------|--------------------------|--|---|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11 | \$ 2,671 | \$ 286 | \$ 55 | \$ 28 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | 1,260 | 630 |
| Fines and forfeits | - | - | - | - | - | - | 11,479 | 3,659 | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 562 | 29,651 | 6,546,179 | 6,530 | 26,093 | - | - | - | - | - |
| Total receipts | 562 | 29,651 | 6,546,179 | 6,530 | 26,093 | - | 11,479 | 3,659 | 1,260 | 630 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 562 | 29,651 | 6,546,179 | 6,530 | 26,093 | - | 12,770 | 3,886 | 1,235 | 588 |
| Total disbursements | 562 | 29,651 | 6,546,179 | 6,530 | 26,093 | - | 12,770 | 3,886 | 1,235 | 588 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - | (1,291) | (227) | 25 | 42 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11 | \$ 1,380 | \$ 59 | \$ 80 | \$ 70 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Interstate Compact - State Share | Mortgage Recording Fees - State Share | Inheritance Tax | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | COIT Distribution | 93.563 Prosecutor PCA | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 |
|---|--|---|--------------------|--------------------------------------|---------------------------------|----------------------------------|----------------------|-----------------------------|--------------------------------------|---|
| Cash and investments - beginning | \$ 125 | \$ 78 | \$ 1 | \$ - | \$ 1,989,078 | \$ 80,431 | \$ - | \$ 234 | \$ 10,845 | \$ 23,065 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | 840 | - | - | - | - | - | - | - | - |
| Fines and forfeits | 375 | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 9 | 75 | 9,267,385 | 254,545 | 1,327,018 | 886 | 3,516 | 5,291 |
| Total receipts | 375 | 840 | 9 | 75 | 9,267,385 | 254,545 | 1,327,018 | 886 | 3,516 | 5,291 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | 470 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 500 | 868 | 10 | 56 | 9,629,335 | 254,710 | 1,327,018 | - | - | 1,724 |
| Total disbursements | 500 | 868 | 10 | 56 | 9,629,335 | 254,710 | 1,327,018 | 470 | - | 1,724 |
| Excess (deficiency) of receipts over disbursements | (125) | (28) | (1) | 19 | (361,950) | (165) | - | 416 | 3,516 | 3,567 |
| Cash and investments - ending | \$ - | \$ 50 | \$ - | \$ 19 | \$ 1,627,128 | \$ 80,266 | \$ - | \$ 650 | \$ 14,361 | \$ 26,632 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | 93.563 Clerk IV-D Incentive-Post Oct '99 | Pretrial Diversion | Cemetery Board | Food Pantry Donations | County Road Ordinance | Belterra Casino | Title 3 - Voting | City Ordinance | Infraction Deferral | Sheriff Service of Process |
|---|--|-----------------------|-------------------|-----------------------------|-----------------------------|--------------------|---------------------------|-------------------|------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 11,234 | \$ 32,478 | \$ 698 | \$ 7,602 | \$ 517 | \$ 5,847 | \$ 13,034 | \$ 132 | \$ 35,839 | \$ 2,860 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | 2,691 |
| Fines and forfeits | - | 3,080 | - | - | - | - | - | - | 1,760 | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 3,516 | - | 15,050 | - | - | 350,195 | - | - | - | - |
| Total receipts | 3,516 | 3,080 | 15,050 | - | - | 350,195 | - | - | 1,760 | 2,691 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | 334,677 | - | - | - | 2,860 |
| Supplies | - | - | - | 750 | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 4,502 | 1,455 | 4,750 | - | - | - | 1,780 | - | - | - |
| Total disbursements | 4,502 | 1,455 | 4,750 | 750 | - | 334,677 | 1,780 | - | - | 2,860 |
| Excess (deficiency) of receipts over disbursements | (986) | 1,625 | 10,300 | (750) | - | 15,518 | (1,780) | - | 1,760 | (169) |
| Cash and investments - ending | \$ 10,248 | \$ 34,103 | \$ 10,998 | \$ 6,852 | \$ 517 | \$ 21,365 | \$ 11,254 | \$ 132 | \$ 37,599 | \$ 2,691 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Spay/Neuter Program / County | Spay/Neuter Program / Animal Shelter | County Medical Center Operating | Co Technology/Education Center | County Parks & Recreation / Donations | Blair Bldg. Proceeds | County Food Pantry | Cemetery Interest | Family & Children | Probation Admin Fees |
|---|---------------------------------------|--|--|--------------------------------------|--|----------------------------|--------------------------|----------------------|-------------------------|----------------------------|
| Cash and investments - beginning | \$ 158 | \$ 4,755 | \$ 114,904 | \$ 2,755 | \$ 4,814 | \$ 77,774 | \$ 1,264 | \$ 2,130 | \$ 695 | \$ 35,962 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | 5,441 | 32,259 | 4,710 | - | - | - | - | - | 5,375 |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 10,000 | - | - | 55,500 | 3,875 | - | 9,000 | - | - | - |
| Total receipts | 10,000 | 5,441 | 32,259 | 60,210 | 3,875 | - | 9,000 | - | - | 5,375 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | 1,369 | - | - | - | - | - | - |
| Other services and charges | 10,686 | - | 32,620 | 58,396 | - | - | 11,184 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 1,456 | - | 1,155 | 2,200 | - | - | - | - | 25,000 |
| Total disbursements | 10,686 | 1,456 | 32,620 | 60,920 | 2,200 | - | 11,184 | - | - | 25,000 |
| Excess (deficiency) of receipts over disbursements | (686) | 3,985 | (361) | (710) | 1,675 | - | (2,184) | - | - | (19,625) |
| Cash and investments - ending | \$ (528) | \$ 8,740 | \$ 114,543 | \$ 2,045 | \$ 6,489 | \$ 77,774 | \$ (920) | \$ 2,130 | \$ 695 | \$ 16,337 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Senior Citizen Center / JSSC | P/R W/H United Way Donations | P/R W/H - Great Western | P/R W/H - Political Contributions | P/R W/H - Credit Union | P/R W/H - Medicare | 2009 SHSP Training/Excercise Fed Grant | Inmate Medical Trust | Redevelopment Commission Department | IN Breast Cancer Awareness Trust Fnd | Markland Park Grant Fund |
|---|--|--|-------------------------------------|---|------------------------------------|-----------------------------|--|----------------------------|---|--|-----------------------------------|
| Cash and investments - beginning | \$ 2,621 | \$ - | \$ 263 | \$ - | \$ - | \$ - | \$ 301 | \$ 2,250 | \$ 311,293 | \$ 1,095 | \$ 37 |
| Receipts: | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | 2,651 | - |
| Charges for services | 2,780 | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 43,000 | 130 | 40,620 | 410 | 41,369 | 99,073 | - | 393 | 444,240 | - | - |
| Total receipts | 45,780 | 130 | 40,620 | 410 | 41,369 | 99,073 | - | 393 | 444,240 | 2,651 | - |
| Disbursements: | | | | | | | | | | | |
| Personal services | 27,869 | - | - | - | - | - | - | - | - | - | - |
| Supplies | 671 | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | 13,633 | - | - | - | - | - | - | - | - | 2,441 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 1,679 | 130 | 40,620 | 410 | 41,369 | 99,073 | - | - | 184,488 | - | - |
| Total disbursements | 43,852 | 130 | 40,620 | 410 | 41,369 | 99,073 | - | - | 184,488 | 2,441 | - |
| Excess (deficiency) of receipts over disbursements | 1,928 | - | - | - | - | - | - | 393 | 259,752 | 210 | - |
| Cash and investments - ending | \$ 4,549 | \$ - | \$ 263 | \$ - | \$ - | \$ - | \$ 301 | \$ 2,643 | \$ 571,045 | \$ 1,305 | \$ 37 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Vevay-Switz Co Grant / Sheriff | Parks & Recreation / VSCF Grant | Parks & Recreation / Comm. Fnd Grant | Danglade / Animal Shelter Grant | VSCF / Indigent Meds Grant | 2112 DRTF Equipment Grant | 2012 Training & Exercise Grant | 2011 District Admin. Grant | SHSP District Allocation Grant | 2012 Foundation Grant |
|---|--|---|--|---|--|------------------------------------|--|-------------------------------------|---|-----------------------------|
| Cash and investments - beginning | \$ 1,250 | \$ 187 | \$ 2,036 | \$ 2,789 | \$ 2,400 | \$ (6,342) | \$ (63,810) | \$ (1) | \$ (28,256) | \$ (4,000) |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 18,543 | 83,236 | - | 34,726 | 4,000 |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 560 | 10,000 | - | 1,832 | - | - | - |
| Total receipts | - | - | - | 560 | 10,000 | 18,543 | 85,068 | - | 34,726 | 4,000 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 2,900 | - | 22,293 | - | 4,637 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 12,201 | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - | - | 1,832 | - |
| Total disbursements | - | - | - | - | 2,900 | 12,201 | 22,293 | - | 6,469 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | 560 | 7,100 | 6,342 | 62,775 | - | 28,257 | 4,000 |
| Cash and investments - ending | \$ 1,250 | \$ 187 | \$ 2,036 | \$ 3,349 | \$ 9,500 | \$ - | \$ (1,035) | \$ (1) | \$ 1 | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

| | Jury Pay | Development/Interlocal Agree. Dist | 2013 MPG Competitive Grant | 2013 SHSP Cty EOC Generator Fence | Public Health Coordinator | Indigent Dentistry | Cemetery Matching Grant | Wastewater Utility Operation | Totals |
|---|-------------|--|-------------------------------------|---|---------------------------------|-----------------------|-------------------------------|------------------------------------|-------------------|
| Cash and investments - beginning | \$ 19,623 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,683 | \$ 5,924,328 |
| Receipts: | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 3,057,028 |
| Licenses and permits | - | - | - | - | - | - | - | - | 8,678 |
| Intergovernmental receipts | - | - | 5,122 | 3,600 | 17,724 | - | - | - | 7,390,667 |
| Charges for services | - | - | - | - | - | - | - | - | 501,808 |
| Fines and forfeits | 629 | - | - | - | - | - | - | - | 288,818 |
| Utility fees | - | - | - | - | - | - | - | 19,710 | 19,710 |
| Other receipts | - | 1,137,028 | - | - | - | 1,633 | 38,360 | 14,000 | 25,314,285 |
| Total receipts | 629 | 1,137,028 | 5,122 | 3,600 | 17,724 | 1,633 | 38,360 | 33,710 | 36,580,994 |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | - | 14,414 | - | - | - | 5,496,923 |
| Supplies | - | - | - | - | 1,993 | - | - | - | 645,835 |
| Other services and charges | - | - | - | - | 934 | 1,378 | 16,462 | 6,092 | 2,232,273 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | 1,033,648 |
| Capital outlay | - | - | 5,122 | 3,600 | - | - | - | - | 626,919 |
| Utility operating expenses | - | - | - | - | - | - | - | 18,583 | 18,583 |
| Other disbursements | - | 1,137,028 | - | - | - | - | - | - | 25,073,419 |
| Total disbursements | - | 1,137,028 | 5,122 | 3,600 | 17,341 | 1,378 | 16,462 | 24,675 | 35,127,600 |
| Excess (deficiency) of receipts over disbursements | 629 | - | - | - | 383 | 255 | 21,898 | 9,035 | 1,453,394 |
| Cash and investments - ending | \$ 20,252 | \$ - | \$ - | \$ - | \$ 383 | \$ 255 | \$ 21,898 | \$ 19,718 | \$ 7,377,722 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | P/R W/H - | After Settlement | Sheriff's Inmate Trust | Jail Commissary | Clerk's Trust | General | Accident Report | Campaign Finance Enforcement - | Child Advocacy | City and Town Court Costs | Clerk's Records Perpetuation |
|--|-----------------|---------------------|------------------------------|--------------------|------------------|------------|--------------------|---|-------------------|---------------------------------------|------------------------------------|
| | Medicare | Collections | Trust | Commissary | Trust | General | Report | County | County | County | County |
| Cash and investments - beginning | \$ - | \$ 239,825 | \$ 524 | \$ 23,139 | \$ 124,486 | \$ 323,698 | \$ 4,092 | \$ 66 | \$ 695 | \$ 3,927 | \$ 2,222 |
| Receipts: | | | | | | | | | | | |
| Taxes | - | - | - | - | - | 1,506,607 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | 12,979 | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 123,120 | - | - | - | - | - |
| Charges for services | - | - | - | - | - | 30,824 | 920 | - | - | - | 2,356 |
| Fines and forfeits | - | - | - | - | - | 26,938 | - | - | - | 1,692 | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 102,986 | 268,024 | 57,201 | 70,160 | 751,552 | 1,172,405 | - | - | - | - | - |
| Total receipts | 102,986 | 268,024 | 57,201 | 70,160 | 751,552 | 2,872,873 | 920 | - | - | 1,692 | 2,356 |
| Disbursements: | | | | | | | | | | | |
| Personal services | - | - | - | - | - | 1,776,828 | - | - | - | - | - |
| Supplies | - | - | - | - | - | 74,264 | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 700,975 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 5,437 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 102,986 | 239,825 | 56,620 | 73,380 | 721,118 | 48,817 | 4,600 | 66 | 695 | - | - |
| Total disbursements | 102,986 | 239,825 | 56,620 | 73,380 | 721,118 | 2,606,321 | 4,600 | 66 | 695 | - | - |
| Excess (deficiency) of receipts over disbursements | - | 28,199 | 581 | (3,220) | 30,434 | 266,552 | (3,680) | (66) | (695) | 1,692 | 2,356 |
| Cash and investments - ending | \$ - | \$ 268,024 | \$ 1,105 | \$ 19,919 | \$ 154,920 | \$ 590,250 | \$ 412 | \$ - | \$ - | \$ 5,619 | \$ 4,578 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | COIT County Distributive Shares | Sales Disclosure - County Share | Cumulative Bridge | Cummulative Capital Development | Drug Free Community | Redevelopment Commission Department | Emergency Planning/Right To Know | Extradition and Sheriff's Assistance | Firearms Training | Health | Identification Security Protection |
|---|--|---|----------------------|---------------------------------------|---------------------------|---|---|---|----------------------|------------|--|
| Cash and investments - beginning | \$ 234,197 | \$ 1,260 | \$ 339,519 | \$ 35,779 | \$ 8,443 | \$ 571,045 | \$ 3,774 | \$ 300 | \$ 6,944 | \$ 70,514 | \$ 24,312 |
| Receipts: | | | | | | | | | | | |
| Taxes | 1,090,346 | - | 223,994 | 74,665 | - | - | - | - | - | 264,893 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 17,860 | 5,953 | - | - | - | - | - | 21,121 | - |
| Charges for services | 242,556 | 1,470 | - | - | - | - | - | - | 6,895 | 7,496 | 848 |
| Fines and forfeits | 2,264 | - | - | - | 5,230 | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 98,251 | - | - | 3,483 | 5,500 | 43 | 155 | - | 1,000 | - | - |
| Total receipts | 1,433,417 | 1,470 | 241,854 | 84,101 | 10,730 | 43 | 155 | - | 7,895 | 293,510 | 848 |
| Disbursements: | | | | | | | | | | | |
| Personal services | 843,540 | - | - | - | - | - | - | - | - | 169,027 | - |
| Supplies | 154,374 | - | - | - | - | - | - | - | - | 2,410 | - |
| Other services and charges | 233,889 | - | - | 50,284 | 7,000 | - | - | - | - | 23,340 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 901 | - | 365,079 | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 2,313 | 1,260 | 39,986 | - | - | 32,105 | - | 300 | 11,057 | - | 172 |
| Total disbursements | 1,235,017 | 1,260 | 405,065 | 50,284 | 7,000 | 32,105 | - | 300 | 11,057 | 194,777 | 172 |
| Excess (deficiency) of receipts over disbursements | 198,400 | 210 | (163,211) | 33,817 | 3,730 | (32,062) | 155 | (300) | (3,162) | 98,733 | 676 |
| Cash and investments - ending | \$ 432,597 | \$ 1,470 | \$ 176,308 | \$ 69,596 | \$ 12,173 | \$ 538,983 | \$ 3,929 | \$ - | \$ 3,782 | \$ 169,247 | \$ 24,988 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Levy Excess | Local Health Maintenance | Local Road and Street | Inmate Medical Trust | Misdemeanant | Motor Vehicle Highway | Plat Book | Rainy Day | Recorder's Records Perpetuation | Riverboat | Sex and Violent Offender Administration |
|--|----------------|--------------------------------|--------------------------------|----------------------------|--------------|-----------------------------|--------------|--------------|---------------------------------------|--------------|---|
| Cash and investments - beginning | \$ - | \$ 110,048 | \$ 29,898 | \$ 2,643 | \$ 32,715 | \$ 276,664 | \$ - | \$ 146,800 | \$ 29,296 | \$ 1,734,536 | \$ 4,181 |
| Receipts: | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 33,139 | 94,491 | - | - | 1,276,289 | - | - | - | 6,710,052 | - |
| Charges for services | - | - | - | - | - | - | 2,800 | - | 14,216 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 11 | 2,366 | - | 800 | 6,838 | 2,409 | - | - | - | 136,104 | - |
| Total receipts | 11 | 35,505 | 94,491 | 800 | 6,838 | 1,278,698 | 2,800 | - | 14,216 | 6,846,156 | - |
| Disbursements: | | | | | | | | | | | |
| Personal services | - | 37,422 | - | - | - | 705,123 | - | - | - | - | - |
| Supplies | - | 13,804 | - | - | - | 216,051 | - | - | - | 83,187 | - |
| Other services and charges | - | - | - | - | - | 107,864 | - | - | 4,662 | 351,279 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | 1,040,583 | - |
| Capital outlay | - | - | 110,833 | - | - | 162,744 | - | - | - | 1,065,277 | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | 25,566 | 306 | - | - | - | 3,163,290 | - |
| Total disbursements | - | 51,226 | 110,833 | - | 25,566 | 1,192,088 | - | - | 4,662 | 5,703,616 | - |
| Excess (deficiency) of receipts over disbursements | 11 | (15,721) | (16,342) | 800 | (18,728) | 86,610 | 2,800 | - | 9,554 | 1,142,540 | - |
| Cash and investments - ending | \$ 11 | \$ 94,327 | \$ 13,556 | \$ 3,443 | \$ 13,987 | \$ 363,274 | \$ 2,800 | \$ 146,800 | \$ 38,850 | \$ 2,877,076 | \$ 4,181 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Sheriff's Pension Trust | 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 | GAL/CASA | Auditors Ineligible Deductions |
|--|-------------------------------|--|----------------|--------------------------------------|---------------------|---------------------------|------------------------|---|-----------------------|----------|--------------------------------------|
| Cash and investments - beginning | \$ - | \$ 62,598 | \$ 656 | \$ 9,986 | \$ 5,718 | \$ 2,842 | \$ 102,096 | \$ 47,822 | \$ 10,794 | \$ 2,449 | \$ 6,497 |
| Receipts: | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | 13,405 | - | 2,561 | - |
| Charges for services | - | - | - | 2,580 | - | - | - | - | 130 | - | - |
| Fines and forfeits | 550 | 7,024 | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 68,450 | 2,135 | - | - | 11,725 | 73,045 | - | - | 12,000 | - |
| Total receipts | 550 | 75,474 | 2,135 | 2,580 | - | 11,725 | 73,045 | 13,405 | 130 | 14,561 | - |
| Disbursements: | | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 113 | - | 8,634 | - |
| Supplies | - | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | 6,479 | - | - | 5,407 | - | - | 7,567 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | 2,672 | - | - | 10,099 | 43,723 | - | 10,800 | 7,252 | - |
| Total disbursements | - | 6,479 | 2,672 | - | 5,407 | 10,099 | 43,723 | 7,680 | 10,800 | 15,886 | - |
| Excess (deficiency) of receipts over disbursements | 550 | 68,995 | (537) | 2,580 | (5,407) | 1,626 | 29,322 | 5,725 | (10,670) | (1,325) | - |
| Cash and investments - ending | \$ 550 | \$ 131,593 | \$ 119 | \$ 12,566 | \$ 311 | \$ 4,468 | \$ 131,418 | \$ 53,547 | \$ 124 | \$ 1,124 | \$ 6,497 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | County Elected Officials Training | County Offender Transportation Fund | Statewide 911 | Reassessment | Adult Probation Administrative | Juvenile Probation Administrative | Cemetary Operating | Pretrial Diversion | Animal Shelter | Health Clinic |
|--|--|--|------------------|--------------|--------------------------------------|---|-----------------------|-----------------------|-------------------|------------------|
| Cash and investments - beginning | \$ 2,703 | \$ - | \$ 30,240 | \$ 303,649 | \$ 1,683 | \$ 3,225 | \$ 10,998 | \$ 34,103 | \$ 8,740 | \$ 170,183 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | 109,857 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 8,759 | - | - | - | - | - | 143,946 |
| Charges for services | 848 | 188 | 153,732 | - | - | - | - | - | - | 83,317 |
| Fines and forfeits | - | - | - | - | 26,107 | 100 | - | 3,960 | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 15,000 | - | - | - | 13,640 | - | 7,814 | - |
| Total receipts | 848 | 188 | 168,732 | 118,616 | 26,107 | 100 | 13,640 | 3,960 | 7,814 | 227,263 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | 97,012 | 1,335 | 10,121 | - | - | 68 | - | 163,744 |
| Supplies | - | - | - | 598 | - | - | - | - | - | 5,133 |
| Other services and charges | - | - | 88,001 | 101,254 | 10,149 | - | 14,202 | - | - | 53,392 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 8,863 | 2,000 | - | - | - | 2,343 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 1,632 | - | - | 8,617 | 29 | 332 | - | 6,835 | 10,111 | 19,130 |
| Total disbursements | 1,632 | - | 185,013 | 111,804 | 29,162 | 2,332 | 14,202 | 6,903 | 10,111 | 243,742 |
| Excess (deficiency) of receipts over disbursements | (784) | 188 | (16,281) | 6,812 | (3,055) | (2,232) | (562) | (2,943) | (2,297) | (16,479) |
| Cash and investments - ending | \$ 1,919 | \$ 188 | \$ 13,959 | \$ 310,461 | \$ (1,372) | \$ 993 | \$ 10,436 | \$ 31,160 | \$ 6,443 | \$ 153,704 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Payroll Withholding - Insurance | Payroll Withholding - Other | Payroll Withholding - Savings | 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 |
|--|--|--------------------------------------|--|---|--|---|---|---|--------------------------------------|---|
| Cash and investments - beginning | \$ 6,213 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 54,364 | 125 | 39,543 | 71,749 | 355,257 | 452,385 | 33,647 | 15,645 | 122,663 | 19,587 |
| Total receipts | 54,364 | 125 | 39,543 | 71,749 | 355,257 | 452,385 | 33,647 | 15,645 | 122,663 | 19,587 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 54,364 | 125 | 39,543 | 71,749 | 355,257 | 452,385 | 33,647 | 15,645 | 122,663 | 19,587 |
| Total disbursements | 54,364 | 125 | 39,543 | 71,749 | 355,257 | 452,385 | 33,647 | 15,645 | 122,663 | 19,587 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - | - | - | - | - |
| Cash and investments - ending | \$ 6,213 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Settlement | CVET Agency | Financial Institution Tax | HEA 1001 State Homestead Credit | State Fines and Forfeitures | Infraction Deferral | Special Death Benefit | Sales Disclosure - State Share | Coroners Training & Con't Education | Interstate Compact - State Share |
|--|------------|-------------|---------------------------|---------------------------------|-----------------------------|---------------------|-----------------------|--------------------------------|-------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 11 | \$ 1,380 | \$ 37,599 | \$ - | \$ 80 | \$ 70 | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 245 | - | - | - |
| Fines and forfeits | - | - | - | - | - | 1,210 | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 6,878,639 | 7,335 | 27,561 | - | 9,386 | - | - | 1,470 | 682 | 188 |
| Total receipts | 6,878,639 | 7,335 | 27,561 | - | 9,386 | 1,210 | 245 | 1,470 | 682 | 188 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 6,878,639 | 7,335 | 27,561 | 11 | 9,270 | - | 190 | 1,300 | 656 | 188 |
| Total disbursements | 6,878,639 | 7,335 | 27,561 | 11 | 9,270 | - | 190 | 1,300 | 656 | 188 |
| Excess (deficiency) of receipts over disbursements | - | - | - | (11) | 116 | 1,210 | 55 | 170 | 26 | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ 1,496 | \$ 38,809 | \$ 55 | \$ 250 | \$ 96 | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Mortgage Recording Fees - | Sex and Violent Offender Admin - State | Child Restraint Violation Fines | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | COIT Distribution | City/Town Ordinance Violations Fines | 93.563 Prosecutor PCA | 93.563 Title IV-D Incentive |
|---|------------------------------------|--|--|--------------------------------------|---------------------------------|----------------------------------|----------------------|---|-----------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 50 | \$ - | \$ - | \$ 19 | \$ 1,627,128 | \$ 80,266 | \$ - | \$ 132 | \$ 650 | \$ 14,361 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | 1,200 | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | 50 | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 1,000 | - | - | 37 | 9,863,784 | 284,002 | 1,398,715 | - | 1,241 | 3,191 |
| Total receipts | 1,000 | 1,200 | 50 | 37 | 9,863,784 | 284,002 | 1,398,715 | - | 1,241 | 3,191 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | 840 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 870 | 1,200 | 50 | 56 | 10,006,249 | 290,304 | 1,398,715 | - | - | - |
| Total disbursements | 870 | 1,200 | 50 | 56 | 10,006,249 | 290,304 | 1,398,715 | - | 840 | - |
| Excess (deficiency) of receipts over disbursements | 130 | - | - | (19) | (142,465) | (6,302) | - | - | 401 | 3,191 |
| Cash and investments - ending | \$ 180 | \$ - | \$ - | \$ - | \$ 1,484,663 | \$ 73,964 | \$ - | \$ 132 | \$ 1,051 | \$ 17,552 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | Jury Pay | County User Fees | Cemetery Interest | P/R W/H Great Western | P/R W/H Political Contributions | Infraction Judgements / State | Indigent Dentistry | Food Pantry Donations |
|---|---|--|-------------|------------------------|----------------------|--------------------------------|--|--|-----------------------|-----------------------------|
| Cash and investments - beginning | \$ 26,632 | \$ 10,248 | \$ 20,252 | \$ 25,503 | \$ 2,130 | \$ 263 | \$ - | \$ 59 | \$ 255 | \$ 6,852 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | 522 | 1,010 | - | - | - | 4,058 | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 4,803 | 3,191 | - | - | - | 39,712 | 330 | - | - | - |
| Total receipts | 4,803 | 3,191 | 522 | 1,010 | - | 39,712 | 330 | 4,058 | - | - |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | 2,130 | - | - | - | - | - |
| Other services and charges | - | 314 | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 377 | - | - | 1,335 | - | 39,632 | 330 | 3,645 | 193 | 2,001 |
| Total disbursements | 377 | 314 | - | 1,335 | 2,130 | 39,632 | 330 | 3,645 | 193 | 2,001 |
| Excess (deficiency) of receipts over disbursements | 4,426 | 2,877 | 522 | (325) | (2,130) | 80 | - | 413 | (193) | (2,001) |
| Cash and investments - ending | \$ 31,058 | \$ 13,125 | \$ 20,774 | \$ 25,178 | \$ - | \$ 343 | \$ - | \$ 472 | \$ 62 | \$ 4,851 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | Develop/Interlocal Agreements | 2012 Training and Exercise Grant | 2011 District Admin Grant | COUNTY ROAD ORDINANCE | BELTERRA FUND | TITLE 3 - VOTING | SHERIFF'S SERVICE OF PROCESS | COUNTY SPAY/NEUTER PROGRAM | COUNTY MEDICAL CENTER OPERATION | COUNTY FOOD PANTRY |
|---|----------------------------------|--|------------------------------------|-----------------------------|------------------|---------------------------|---------------------------------------|----------------------------------|--|--------------------------|
| Cash and investments - beginning | \$ - | \$ (1,035) | \$ (1) | \$ 517 | \$ 21,365 | \$ 11,254 | \$ 2,691 | \$ (528) | \$ 114,543 | \$ (920) |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 1,182,289 | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 3,171 | - | 32,259 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 1,035 | 1 | - | 1,987,137 | - | - | 10,000 | - | 6,956 |
| Total receipts | 1,182,289 | 1,035 | 1 | - | 1,987,137 | - | 3,171 | 10,000 | 32,259 | 6,956 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | 2,118,940 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | 8,974 | 21,192 | 6,036 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 1,182,289 | - | - | - | - | - | 2,691 | - | 12,653 | - |
| Total disbursements | 1,182,289 | - | - | - | 2,118,940 | - | 2,691 | 8,974 | 33,845 | 6,036 |
| Excess (deficiency) of receipts over disbursements | - | 1,035 | 1 | - | (131,803) | - | 480 | 1,026 | (1,586) | 920 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 517 | \$ (110,438) | \$ 11,254 | \$ 3,171 | \$ 498 | \$ 112,957 | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | COUNTY TECHNOLOGY & EDUCATION CENTER | COUNTY PARK/REC SUPPORT | BLAIR BUILDING PROCEEDS | PROBATION ADMIN FEES | SENIOR CITIZENS CENTER | 2009 SHSP TRAIN/EXERCISE GRANT | 2014 SHSP GRANT | 2014 EMPG COMETATIVE GRANT | VSO TRAINING GRANT | PUBLIC HEALTH COORDINATOR GRANT |
|---|--|-------------------------------|-------------------------------|----------------------------|------------------------------|---|-----------------------|-------------------------------------|--------------------------|--|
| Cash and investments - beginning | \$ 2,045 | \$ 6,489 | \$ 77,774 | \$ 16,337 | \$ 4,549 | \$ 301 | \$ 1 | \$ - | \$ - | \$ 383 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | 20,000 | 8,485 | 500 | 22,614 |
| Charges for services | 3,360 | - | - | - | 4,280 | - | - | - | - | - |
| Fines and forfeits | - | - | - | 8,098 | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 50,000 | 750 | - | - | 45,000 | - | - | - | - | - |
| Total receipts | 53,360 | 750 | - | 8,098 | 49,280 | - | 20,000 | 8,485 | 500 | 22,614 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | 28,428 | - | - | - | - | 18,703 |
| Supplies | 1,751 | - | - | - | 1,192 | - | 8,485 | - | - | - |
| Other services and charges | 54,796 | - | - | - | 15,246 | - | - | - | 500 | 327 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 20,001 | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 1,640 | - | - | 16,810 | 2,228 | 301 | - | - | - | 246 |
| Total disbursements | 58,187 | - | - | 16,810 | 47,094 | 301 | 20,001 | 8,485 | 500 | 19,276 |
| Excess (deficiency) of receipts over disbursements | (4,827) | 750 | - | (8,712) | 2,186 | (301) | (1) | - | - | 3,338 |
| Cash and investments - ending | \$ (2,782) | \$ 7,239 | \$ 77,774 | \$ 7,625 | \$ 6,735 | \$ - | \$ - | \$ - | \$ - | \$ 3,721 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

| | IN BREAST CANCER TRST FND GRANT | MARKLAND PARK GRANT FUND | VSCF / INDIGENT MEDS GRANT | VSCF / SHERIFF GRANT | PARKS & REC / VSCF GRANT | PARKS & REC / CFSC GRANT | DANGLADE / ANIMAL SHELTER GRANT | CEMETERY MATCHING GRANT | Wastewater Utility Operation | Totals |
|--|---|-----------------------------------|--|-------------------------------|--------------------------------------|--------------------------------------|---|-------------------------------|------------------------------------|--------------|
| Cash and investments - beginning | \$ 1,305 | \$ 37 | \$ 9,500 | \$ 1,250 | \$ 187 | \$ 2,036 | \$ 3,349 | \$ 21,898 | \$ 19,718 | \$ 7,377,722 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | 3,270,362 |
| Licenses and permits | - | - | - | - | - | - | - | - | - | 12,979 |
| Intergovernmental receipts | 158 | - | - | - | - | - | - | - | - | 9,684,742 |
| Charges for services | - | - | - | - | - | - | - | - | - | 595,691 |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | 88,813 |
| Utility fees | - | - | - | - | - | - | - | - | 19,417 | 19,417 |
| Other receipts | - | - | - | - | - | - | 600 | 11,200 | - | 24,686,008 |
| Total receipts | 158 | - | - | - | - | - | 600 | 11,200 | 19,417 | 38,358,012 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | 5,979,038 |
| Supplies | - | - | - | - | - | - | - | - | - | 563,379 |
| Other services and charges | - | - | - | - | - | - | - | 33,098 | 5,133 | 1,912,200 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | 1,040,583 |
| Capital outlay | - | - | - | - | - | - | - | - | - | 1,743,478 |
| Utility operating expenses | - | - | - | - | - | - | - | - | 14,992 | 14,992 |
| Other disbursements | 558 | - | 2,360 | 1,228 | 187 | 2,036 | - | - | - | 25,705,993 |
| Total disbursements | 558 | - | 2,360 | 1,228 | 187 | 2,036 | - | 33,098 | 20,125 | 36,959,663 |
| Excess (deficiency) of receipts over disbursements | (400) | - | (2,360) | (1,228) | (187) | (2,036) | 600 | (21,898) | (708) | 1,398,349 |
| Cash and investments - ending | \$ 905 | \$ 37 | \$ 7,140 | \$ 22 | \$ - | \$ - | \$ 3,949 | \$ - | \$ 19,010 | \$ 8,776,071 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | General | Accident Report | City and Town Court Costs | Clerk's Records Perpetuation | COIT County Distributive Shares | Sales Disclosure - County Share | Cummulative Bridge | Cummulative Capital Development | Drug Free Community | Emergency Medical Services |
|--|------------|-----------------|---------------------------|------------------------------|---------------------------------|---------------------------------|--------------------|---------------------------------|---------------------|----------------------------|
| Cash and investments - beginning | \$ 590,250 | \$ 412 | \$ 5,619 | \$ 4,578 | \$ 432,597 | \$ 1,470 | \$ 176,308 | \$ 69,596 | \$ 12,173 | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | 1,711,380 | - | - | - | 1,138,878 | - | 220,870 | 73,623 | - | - |
| Licenses and permits | 8,940 | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 138,189 | - | - | - | - | - | 17,966 | 5,989 | - | - |
| Charges for services | 32,492 | 1,118 | - | 3,115 | 284,097 | 1,575 | - | - | - | 549,115 |
| Fines and forfeits | 30,653 | - | 1,770 | - | - | - | - | - | 7,767 | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 386,638 | - | - | - | 122,467 | - | 19,112 | 1,450 | - | 449,393 |
| Total receipts | 2,308,292 | 1,118 | 1,770 | 3,115 | 1,545,442 | 1,575 | 257,948 | 81,062 | 7,767 | 998,508 |
| Disbursements: | | | | | | | | | | |
| Personal services | 1,578,337 | - | - | - | 1,238,827 | - | - | - | - | 240,054 |
| Supplies | 81,524 | - | - | - | 160,190 | - | - | - | - | 125,407 |
| Other services and charges | 660,844 | - | - | - | 279,681 | - | 26,730 | 72,344 | 5,125 | 190,258 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 13,285 | - | - | - | 23,493 | - | 4,175 | - | - | 286,120 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 54,046 | - | - | 2,666 | - | - | 21,600 | - | - | 6,551 |
| Total disbursements | 2,388,036 | - | - | 2,666 | 1,702,191 | - | 52,505 | 72,344 | 5,125 | 848,390 |
| Excess (deficiency) of receipts over disbursements | (79,744) | 1,118 | 1,770 | 449 | (156,749) | 1,575 | 205,443 | 8,718 | 2,642 | 150,118 |
| Cash and investments - ending | \$ 510,506 | \$ 1,530 | \$ 7,389 | \$ 5,027 | \$ 275,848 | \$ 3,045 | \$ 381,751 | \$ 78,314 | \$ 14,815 | \$ 150,118 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Emergency Planning/Right to Know | Firearms Training | Health | Identification Security Protection | Levy Excess | Local Health Maintenance | Local Road and Street | Misdemeanant | Motor Vehicle Highway | Plat Book |
|---|---|----------------------|------------|--|----------------|--------------------------------|--------------------------------|--------------|-----------------------------|--------------|
| Cash and investments - beginning | \$ 3,929 | \$ 3,782 | \$ 169,247 | \$ 24,988 | \$ 11 | \$ 94,327 | \$ 13,556 | \$ 13,987 | \$ 363,274 | \$ 2,800 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | 166,005 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 13,503 | - | - | 49,709 | 93,301 | - | 1,265,323 | - |
| Charges for services | - | 9,600 | 8,077 | 916 | - | - | - | - | - | 3,545 |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 4,415 | 563 | - | - | 2,285 | 15,637 | 6,838 | 36,253 | - |
| Total receipts | - | 14,015 | 188,148 | 916 | - | 51,994 | 108,938 | 6,838 | 1,301,576 | 3,545 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | 192,980 | - | - | 31,176 | - | - | 718,114 | - |
| Supplies | - | - | 3,160 | - | - | 17,451 | - | - | 199,293 | - |
| Other services and charges | - | - | 9,903 | - | - | - | - | - | 90,044 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 312 | - | - | - | 98,677 | - | 121,308 | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 10,973 | - | 138 | 11 | - | - | 8,260 | - | - |
| Total disbursements | - | 10,973 | 206,355 | 138 | 11 | 48,627 | 98,677 | 8,260 | 1,128,759 | - |
| Excess (deficiency) of receipts over disbursements | - | 3,042 | (18,207) | 778 | (11) | 3,367 | 10,261 | (1,422) | 172,817 | 3,545 |
| Cash and investments - ending | \$ 3,929 | \$ 6,824 | \$ 151,040 | \$ 25,766 | \$ - | \$ 97,694 | \$ 23,817 | \$ 12,565 | \$ 536,091 | \$ 6,345 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Rainy Day | Recorder's Records Perpetuation | Riverboat | Sex and Violent Offender Administration | Sheriff's Pension Trust | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation | Tax Sale Fees | Tax Sale Redemption |
|---|--------------|---------------------------------------|--------------|---|-------------------------------|--|----------------|--------------------------------------|---------------------|---------------------------|
| Cash and investments - beginning | \$ 146,800 | \$ 38,850 | \$ 2,877,076 | \$ 4,181 | \$ 550 | \$ 131,593 | \$ 119 | \$ 12,566 | \$ 311 | \$ 4,468 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 7,178,987 | - | - | - | - | - | - | - |
| Charges for services | - | 18,165 | - | - | - | - | - | 2,770 | 10,438 | - |
| Fines and forfeits | - | - | - | - | 725 | 8,372 | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 45,530 | - | - | 41,102 | 7,504 | - | - | 29,237 |
| Total receipts | - | 18,165 | 7,224,517 | - | 725 | 49,474 | 7,504 | 2,770 | 10,438 | 29,237 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | 385,455 | - | - | - | - | - | - | - |
| Other services and charges | - | 915 | 1,066,733 | - | - | 28,998 | - | - | 8,325 | - |
| Debt service - principal and interest | - | - | 990,531 | - | - | - | - | - | - | - |
| Capital outlay | - | 10,000 | 687,963 | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | 3,391,356 | - | - | - | 7,504 | - | - | 30,863 |
| Total disbursements | - | 10,915 | 6,522,038 | - | - | 28,998 | 7,504 | - | 8,325 | 30,863 |
| Excess (deficiency) of receipts over disbursements | - | 7,250 | 702,479 | - | 725 | 20,476 | - | 2,770 | 2,113 | (1,626) |
| Cash and investments - ending | \$ 146,800 | \$ 46,100 | \$ 3,579,555 | \$ 4,181 | \$ 1,275 | \$ 152,069 | \$ 119 | \$ 15,336 | \$ 2,424 | \$ 2,842 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Tax Sale Surplus | Local Health Department Trust Account | Vehicle Inspection | GAL/CASA | Auditors Ineligible Deductions | County Elected Officials Training | County Offender Transportation Fund | Statewide 911 | Reassessment | Adult Probation Administrative |
|---|------------------------|---|-----------------------|----------|--------------------------------------|--|--|------------------|--------------|--------------------------------------|
| Cash and investments - beginning | \$ 131,418 | \$ 53,547 | \$ 124 | \$ 1,124 | \$ 6,497 | \$ 1,919 | \$ 188 | \$ 13,959 | \$ 310,461 | \$ (1,372) |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 67,058 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | 20,107 | - | 3,325 | - | - | - | - | 5,455 | - |
| Charges for services | - | - | - | - | - | 1,112 | 250 | 179,728 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | 23,338 |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 122,586 | - | - | 12,565 | - | - | - | 25,000 | - | - |
| Total receipts | 122,586 | 20,107 | - | 15,890 | - | 1,112 | 250 | 204,728 | 72,513 | 23,338 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | 9,755 | - | - | - | 99,615 | 17,573 | 12,616 |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | 9,875 | - | - | - | - | - | 91,654 | 95,885 | 7,321 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | 21,740 | - | - | - | - | - | - | - | 2,524 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 158,872 | - | - | 6,978 | 4,405 | - | - | - | - | 112 |
| Total disbursements | 158,872 | 31,615 | - | 16,733 | 4,405 | - | - | 191,269 | 113,458 | 22,573 |
| Excess (deficiency) of receipts over disbursements | (36,286) | (11,508) | - | (843) | (4,405) | 1,112 | 250 | 13,459 | (40,945) | 765 |
| Cash and investments - ending | \$ 95,132 | \$ 42,039 | \$ 124 | \$ 281 | \$ 2,092 | \$ 3,031 | \$ 438 | \$ 27,418 | \$ 269,516 | \$ (607) |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Juvenile Probation Administrative | Cemetery Operating | County User Fee | Animal Shelter | Health Clinic | Payroll Withholding - Insurance | Payroll Withholding - Other | Payroll Withholding - Savings | Payroll Withholding - Deferred Compensation | Payroll Withholding - Federal |
|--|---|-----------------------|-----------------------|-------------------|------------------|--|--------------------------------------|--|---|--|
| Cash and investments - beginning | \$ 993 | \$ 10,436 | \$ 25,178 | \$ 6,443 | \$ 153,704 | \$ 6,556 | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 162,369 | - | - | - | - | - |
| Charges for services | - | - | 459 | - | 105,573 | - | - | - | - | - |
| Fines and forfeits | 265 | - | 724 | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 11,110 | 14,570 | 7,463 | - | 106,423 | 387 | 40,461 | 86,999 | 390,594 |
| Total receipts | 265 | 11,110 | 15,753 | 7,463 | 267,942 | 106,423 | 387 | 40,461 | 86,999 | 390,594 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | 196,003 | - | - | - | - | - |
| Supplies | - | - | - | - | 7,153 | - | - | - | - | - |
| Other services and charges | - | 9,599 | - | - | 29,515 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 1,098 | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 4 | 22,383 | - | 10,073 | 106,423 | 387 | 40,461 | 86,999 | 390,594 |
| Total disbursements | - | 9,603 | 22,383 | - | 243,842 | 106,423 | 387 | 40,461 | 86,999 | 390,594 |
| Excess (deficiency) of receipts over disbursements | 265 | 1,507 | (6,630) | 7,463 | 24,100 | - | - | - | - | - |
| Cash and investments - ending | \$ 1,258 | \$ 11,943 | \$ 18,548 | \$ 13,906 | \$ 177,804 | \$ 6,556 | \$ - | \$ - | \$ - | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Payroll Withholding - FICA & Medicare | Payroll Withholding - Local Tax | Payroll Withholding - Sheriff Pension | Payroll Withholding - Medicare | Payroll Withholding - State | Payroll Withholding - Wage Garnishments | Settlement | CVET Agency | Financial Institution Tax | State Fines and Forfeitures |
|---|---|---|---|---|--------------------------------------|---|------------|----------------|---------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,496 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | 14,104 |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 500,074 | 37,143 | 16,137 | 116,968 | 136,427 | 27,135 | 6,980,800 | 6,533 | 29,712 | - |
| Total receipts | 500,074 | 37,143 | 16,137 | 116,968 | 136,427 | 27,135 | 6,980,800 | 6,533 | 29,712 | 14,104 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 500,074 | 37,143 | 16,137 | 116,968 | 136,427 | 27,135 | 6,980,800 | 6,533 | 29,712 | 13,669 |
| Total disbursements | 500,074 | 37,143 | 16,137 | 116,968 | 136,427 | 27,135 | 6,980,800 | 6,533 | 29,712 | 13,669 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - | - | - | - | 435 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,931 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Infraction Judgements | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share | 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 |
|---|--------------------------|--------------------------------|-----------------------------|--|---|--|--|--|--|--------------------------------------|
| Cash and investments - beginning | \$ 472 | \$ - | \$ 55 | \$ 250 | \$ 96 | \$ - | \$ 180 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | 575 | 1,575 | 634 | 250 | 1,068 | 950 | - | - |
| Fines and forfeits | 2,563 | 12 | - | - | - | - | - | - | 25 | 56 |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - | - |
| Total receipts | 2,563 | 12 | 575 | 1,575 | 634 | 250 | 1,068 | 950 | 25 | 56 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 2,892 | - | 545 | 1,510 | 638 | 250 | 1,070 | 950 | 25 | 56 |
| Total disbursements | 2,892 | - | 545 | 1,510 | 638 | 250 | 1,070 | 950 | 25 | 56 |
| Excess (deficiency) of receipts over disbursements | (329) | 12 | 30 | 65 | (4) | - | (2) | - | - | - |
| Cash and investments - ending | \$ 143 | \$ 12 | \$ 85 | \$ 315 | \$ 92 | \$ - | \$ 178 | \$ - | \$ - | \$ - |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Riverboat Revenue Sharing | Innkeepers Tax Collections | COIT Distribution | 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 | CFSC - 2016 GRANT | After Settlement Collections |
|---|---------------------------------|----------------------------------|----------------------|---|-----------------------------|--------------------------------------|---|--|----------------------------|------------------------------------|
| Cash and investments - beginning | \$ 1,484,663 | \$ 73,964 | \$ - | \$ 132 | \$ 1,051 | \$ 17,552 | \$ 31,058 | \$ 13,125 | \$ - | \$ 268,024 |
| Receipts: | | | | | | | | | | |
| Taxes | - | 287,780 | 188,500 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 10,541,149 | - | 1,269,986 | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 208,673 | - | - | - | 1,753 | 3,561 | 5,361 | 3,561 | 2,300 | 233,490 |
| Total receipts | 10,749,822 | 287,780 | 1,458,486 | - | 1,753 | 3,561 | 5,361 | 3,561 | 2,300 | 233,490 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | 323 | - |
| Other services and charges | - | - | - | - | 812 | - | 680 | 150 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 11,031,791 | 285,579 | 1,458,486 | - | - | - | - | - | - | 268,024 |
| Total disbursements | 11,031,791 | 285,579 | 1,458,486 | - | 812 | - | 680 | 150 | 323 | 268,024 |
| Excess (deficiency) of receipts over disbursements | (281,969) | 2,201 | - | - | 941 | 3,561 | 4,681 | 3,411 | 1,977 | (34,534) |
| Cash and investments - ending | \$ 1,202,694 | \$ 76,165 | \$ - | \$ 132 | \$ 1,992 | \$ 21,113 | \$ 35,739 | \$ 16,536 | \$ 1,977 | \$ 233,490 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | Jail Commissary | Sheriff's Inmate Trust | Clerk's Trust | Inmate Medical Trust | JURY PAY | PRETRIAL DIVERSION | LOIT SPECIAL DISTRIBUTION | FOOD PANTRY DONATIONS | COUNTY ROAD ORDINANCE | BELTERRA FUND |
|--|--------------------|------------------------------|------------------|----------------------------|-------------|-----------------------|---------------------------------|-----------------------------|-----------------------------|------------------|
| Cash and investments - beginning | \$ 19,919 | \$ 1,105 | \$ 154,920 | \$ 3,443 | \$ 20,774 | \$ 31,160 | \$ - | \$ 4,851 | \$ 517 | \$ (110,438) |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | 110,395 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | 616 | 3,410 | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 97,311 | 78,889 | 960,559 | 777 | - | - | - | - | - | 2,540,523 |
| Total receipts | 97,311 | 78,889 | 960,559 | 777 | 616 | 3,410 | 110,395 | - | - | 2,540,523 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | 2,337,288 |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 21,000 | 9,051 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | 4,851 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 86,467 | 79,637 | 922,506 | 1,548 | - | - | - | - | - | - |
| Total disbursements | 86,467 | 79,637 | 922,506 | 1,548 | 21,000 | 9,051 | - | 4,851 | - | 2,337,288 |
| Excess (deficiency) of receipts over disbursements | 10,844 | (748) | 38,053 | (771) | (20,384) | (5,641) | 110,395 | (4,851) | - | 203,235 |
| Cash and investments - ending | \$ 30,763 | \$ 357 | \$ 192,973 | \$ 2,672 | \$ 390 | \$ 25,519 | \$ 110,395 | \$ - | \$ 517 | \$ 92,797 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | TITLE 3 - VOTING | INFRACTION DEFERRAL | SHERIFF'S SERVICE OF PROCESS | COUNTY SPAY/NEUTER PROGRAM | REDEVELOPMENT COMMISSION | Redevelopment Commission Department | COUNTY MEDICAL CENTER OPERATION | COUNTY TECHNOLOGY & EDUCATION CENTER | COUNTY PARK/REC SUPPORT |
|--|---------------------------|------------------------|---------------------------------------|----------------------------------|-----------------------------|---|--|--|-------------------------------|
| Cash and investments - beginning | \$ 11,254 | \$ 38,809 | \$ 3,171 | \$ 498 | \$ - | \$ 538,983 | \$ 112,957 | \$ (2,782) | \$ 7,239 |
| Receipts: | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | 4,550 | - | - | - | 32,262 | 4,495 | - |
| Fines and forfeits | - | 1,540 | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 13,000 | 539,233 | - | - | 65,100 | 1,250 |
| Total receipts | - | 1,540 | 4,550 | 13,000 | 539,233 | - | 32,262 | 69,595 | 1,250 |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | 1,429 | - |
| Other services and charges | - | - | - | 13,470 | 72,517 | - | 14,817 | 49,756 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | 3,171 | - | - | 538,983 | 31,920 | 2,189 | - |
| Total disbursements | - | - | 3,171 | 13,470 | 72,517 | 538,983 | 46,737 | 53,374 | - |
| Excess (deficiency) of receipts over disbursements | - | 1,540 | 1,379 | (470) | 466,716 | (538,983) | (14,475) | 16,221 | 1,250 |
| Cash and investments - ending | \$ 11,254 | \$ 40,349 | \$ 4,550 | \$ 28 | \$ 466,716 | \$ - | \$ 98,482 | \$ 13,439 | \$ 8,489 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | BLAIR BUILDING PROCEEDS | PROBATION ADMIN FEES | SENIOR CITIZENS CENTER | LOIT 2016 SPECIAL DISTRIBUTION | 2015 EMPG COMPETITIVE GRANT | 2015 EMPG LOCAL BASE GRANT | PUBLIC HEALTH COORDINATOR GRANT | OWNER OCCUPIED RAHAB GRANT | IN BREAST CANCER TRST FND GRANT |
|--|-------------------------------|----------------------------|------------------------------|---|--------------------------------------|--|--|-------------------------------------|---|
| Cash and investments - beginning | \$ 77,774 | \$ 7,625 | \$ 6,735 | \$ - | \$ - | \$ - | \$ 3,721 | \$ - | \$ 905 |
| Receipts: | | | | | | | | | |
| Taxes | - | - | - | 188,501 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 17,560 | 5,111 | 29,212 | 26,434 | - |
| Charges for services | - | - | 3,645 | - | - | - | - | - | - |
| Fines and forfeits | - | 5,437 | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 45,000 | - | - | 69 | - | - | - |
| Total receipts | - | 5,437 | 48,645 | 188,501 | 17,560 | 5,180 | 29,212 | 26,434 | - |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | 29,017 | - | - | - | 25,113 | - | - |
| Supplies | - | - | 2,098 | - | - | 5,180 | - | - | - |
| Other services and charges | - | - | 13,326 | - | - | - | 1,073 | 26,434 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 17,560 | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 8,000 | 4,807 | 188,501 | - | - | - | - | 148 |
| Total disbursements | - | 8,000 | 49,248 | 188,501 | 17,560 | 5,180 | 26,186 | 26,434 | 148 |
| Excess (deficiency) of receipts over disbursements | - | (2,563) | (603) | - | - | - | 3,026 | - | (148) |
| Cash and investments - ending | \$ 77,774 | \$ 5,062 | \$ 6,132 | \$ - | \$ - | \$ - | \$ 6,747 | \$ - | \$ 757 |

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

| | MARKLAND PARK GRANT FUND | VSCF / INDIGENT MEDS GRANT | INDIGENT DENTISTRY | VSCF / SHERIFF GRANT | DANGLADE / ANIMAL SHELTER GRANT | CPR TRAINING SUPPLIES GRANT | MANNA PROJECT VSCF GRANT | Wastewater Utility Operation | Totals |
|--|-----------------------------------|--|-----------------------|-------------------------------|---|--------------------------------------|-----------------------------------|------------------------------------|--------------|
| Cash and investments - beginning | \$ 37 | \$ 7,140 | \$ 62 | \$ 22 | \$ 3,949 | \$ - | \$ - | \$ 19,010 | \$ 8,776,071 |
| Receipts: | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 4,152,990 |
| Licenses and permits | - | - | - | - | - | - | - | - | 8,940 |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | 20,843,675 |
| Charges for services | - | - | - | - | - | - | - | - | 1,262,149 |
| Fines and forfeits | - | - | - | - | - | - | - | - | 101,377 |
| Utility fees | - | - | - | - | - | - | - | 23,229 | 23,229 |
| Other receipts | - | - | - | - | 475 | 525 | 5,395 | - | 14,644,316 |
| Total receipts | - | - | - | - | 475 | 525 | 5,395 | 23,229 | 41,036,676 |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | 6,726,468 |
| Supplies | - | - | - | - | - | 525 | - | - | 989,188 |
| Other services and charges | - | - | - | - | 4,101 | - | - | 3,045 | 2,913,981 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | 990,531 |
| Capital outlay | - | - | - | - | - | - | - | - | 1,293,106 |
| Utility operating expenses | - | - | - | - | - | - | - | 13,361 | 13,361 |
| Other disbursements | - | 4,083 | 62 | - | - | - | 4,920 | 72 | 27,155,087 |
| Total disbursements | - | 4,083 | 62 | - | 4,101 | 525 | 4,920 | 16,478 | 40,081,722 |
| Excess (deficiency) of receipts over disbursements | - | (4,083) | (62) | - | (3,626) | - | 475 | 6,751 | 954,954 |
| Cash and investments - ending | \$ 37 | \$ 3,057 | \$ - | \$ 22 | \$ 323 | \$ - | \$ 475 | \$ 25,761 | \$ 9,731,025 |

SWITZERLAND COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|--------------------------------------|-----------------------------|--------------------------------|
| Moorefield-Bennington Sewer District | \$ - | \$ 2,475 |
| Governmental activities | - | - |
| Totals | <u>\$ -</u> | <u>\$ 2,475</u> |

SWITZERLAND COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

| Description of Debt | | Ending | Principal and |
|--------------------------|-------------------------------------|---------------------|---------------------|
| Type | Purpose | Principal | Interest Due |
| | | Balance | Within One |
| | | | Year |
| Governmental activities: | | | |
| Revenue bonds | Road Improvements Sewer Project | \$ 1,020,000 | \$ 429,112 |
| Revenue bonds | Markland Business Park Project 2012 | 2,100,000 | 384,990 |
| Revenue bonds | Technology Building Bonds | <u>2,462,663</u> | <u>2,462,663</u> |
| Totals | | <u>\$ 5,582,663</u> | <u>\$ 3,276,765</u> |

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SWITZERLAND COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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 | \$ 3,129,376 |
| Infrastructure | 3,118,874 |
| Buildings | 11,523,353 |
| Improvements other than buildings | 1,836,882 |
| Machinery, equipment, and vehicles | 1,782,153 |
| Books and other | <u>95,000</u> |
| Total governmental activities | <u>21,485,638</u> |
| Moorefield-Bennington Sewer District: | |
| Land | 30,000 |
| Improvements other than buildings | <u>800,000</u> |
| Total Moorefield-Bennington Sewer District | <u>830,000</u> |
| Total capital assets | <u><u>\$ 22,315,638</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/>.