

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2017 to December 31, 2018



**FILED**  
11/14/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle A. Rayles	01-01-15 to 12-31-18
	Carolyn J. Green	01-01-19 to 12-31-22
County Treasurer	Vickie James	01-01-17 to 12-31-20
Clerk of the Circuit Court	Gayle Sullivan	01-01-15 to 12-31-22
County Sheriff	Nathan E. Hughes	01-01-15 to 12-31-18
	Brian Morton	01-01-19 to 12-31-22
County Recorder	Nancy Barker	01-01-17 to 12-31-20
President of the Board of County Commissioners	Josh South	01-01-17 to 12-31-17
	Mark Lohide	01-01-18 to 12-31-18
	Josh South	01-01-19 to 12-31-19
President of the County Council	Glenn Scott	01-01-15 to 12-31-17
	Elizabeth Tharp Jones	01-01-18 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Switzerland County (County), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 2, 2019

## 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.

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
After Settlement Collections	\$ 233,490	\$ 273,840	\$ 233,490	\$ 273,840
Sheriff's Inmate Trust	357	64,077	63,796	638
Jail Commissary	30,763	81,959	89,666	23,056
Clerk's Trust	192,973	833,409	914,750	111,632
General	510,506	4,671,776	4,341,922	840,360
Accident Report	1,530	631	-	2,161
City and Town Court Costs	7,389	1,918	-	9,307
Clerk's Records Perpetuation	5,027	3,243	-	8,270
COIT County Distributive Shares	275,848	590	275,848	590
Sales Disclosure - County Share	3,045	1,745	-	4,790
Cumulative Bridge	381,751	245,839	203,500	424,090
Cumulative Capital Development	78,314	87,989	73,540	92,763
Drug Free Community	14,815	25,859	20,349	20,325
Emergency Medical Services	150,118	723,614	557,614	316,118
Emergency Planning/Right to Know	3,929	-	-	3,929
Firearms Training	6,824	4,940	1,138	10,626
Health	151,040	206,127	208,719	148,448
Identification Security Protection	25,766	1,349	12,087	15,028
Local Health Maintenance	97,694	17,282	44,396	70,580
Local Road and Street	23,817	119,436	102,432	40,821
Misdemeanant	12,565	7,701	3,945	16,321
Motor Vehicle Highway	536,091	1,416,135	1,197,838	754,388
Plat Book	6,345	4,100	6,345	4,100
Rainy Day	146,800	-	-	146,800
Recorder's Records Perpetuation	46,100	25,302	2,105	69,297
Riverboat	3,579,555	7,692,432	6,266,502	5,005,485
Sex and Violent Offender Administration	4,181	-	2,671	1,510
Sheriff's Pension Trust	1,275	427	-	1,702
Supplemental Public Defender Services	152,069	96,593	88,171	160,491
Surplus Tax	119	2,630	2,625	124
Surveyor's Corner Perpetuation	15,336	5,775	6,400	14,711
Tax Sale Fees	2,424	9,812	8,246	3,990
Tax Sale Redemption	2,842	26,185	26,185	2,842
Tax Sale Surplus	95,132	148,541	59,508	184,165
Local Health Department Trust Account	42,039	6,702	12,258	36,483
Vehicle Inspection	124	-	-	124
GAL/CASA	281	14,214	13,867	628
Auditors Ineligible Deductions	2,092	-	1,968	124
County Elected Officials Training	3,031	1,349	731	3,649
County Offender Transportation Fund	438	275	-	713
Statewide 911	27,418	178,496	169,090	36,824
Reassessment	269,516	74,487	101,547	242,456
Adult Probation Administrative	(607)	28,666	20,185	7,874
Juvenile Probation Administrative	1,258	490	-	1,748
Cemetery Operating	11,943	10,000	17,024	4,919
County User Fee	18,548	1,499	40	20,007
Animal Shelter	13,906	8,989	-	22,895
Health Clinic	177,804	198,420	294,035	82,189
P/R W/H - YMCA Donations	-	130	130	-
Payroll Withholding - Insurance	6,556	268,193	267,341	7,408
Payroll Withholding - Other	-	161	161	-
Payroll Withholding - Savings	-	35,625	35,625	-
Payroll Withholding - Deferred Compensation	-	92,176	92,176	-
Payroll Withholding - Federal	-	426,129	426,129	-
Payroll Withholding - FICA & Medicare	-	525,488	525,488	-
Payroll Withholding - Local Tax	-	41,208	41,208	-
Payroll Withholding - Sheriff Pension	-	16,713	16,713	-
Payroll Withholding - State	-	144,463	144,463	-
Payroll Withholding - Wage Garnishments	-	32,491	32,491	-
Settlement	-	7,348,962	7,348,962	-
CVET Agency	-	6,335	6,335	-
Financial Institution Tax	-	26,735	26,735	-
State Fines and Forfeitures	1,931	11,992	11,579	2,344
Infraction Judgements	143	1,499	1,466	176
Overweight Vehicle Fines	12	939	951	-
Special Death Benefit	85	610	655	40
Sales Disclosure - State Share	315	1,745	1,930	130

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-17			12-31-17
Coroners Training & Con't Education	92	712	746	58
Interstate Compact - State Share	-	275	213	62
Mortgage Recording Fees - State Share	178	1,010	1,128	60
Sex and Violent Offender Admin - State	-	840	840	-
Child Restraint Violation Fines	-	-	-	-
Education Plate Fees Agency	-	75	75	-
Riverboat Revenue Sharing	1,202,694	10,578,092	10,434,781	1,346,005
Innkeepers Tax Collections	76,165	342,699	324,620	94,244
COIT Distribution	-	1,590,037	1,590,037	-
City/Town Ordinance Violations Fines	132	-	-	132
93.563 Prosecutor PCA	1,992	627	476	2,143
93.563 Title IV-D Incentive	21,113	4,060	-	25,173
93.563 Prosecutor IV-D Incentive-Post Oct '99	35,739	6,345	-	42,084
93.563 Clerk IV-D Incentive-Post Oct '99	16,536	4,060	-	20,596
EERSD OCRA Grant	-	327,260	78,375	248,885
CFSC - 2016 GRANT	1,977	500	515	1,962
Inmate Medical Trust	2,672	865	360	3,177
2016 SHSP GRANT	-	13,812	6,464	7,348
JURY PAY	390	543	-	933
PRETRIAL DIVERSION	25,519	5,500	13,523	17,496
LOIT SPECIAL DISTRIBUTION	110,395	-	103,666	6,729
FOOD PANTRY DONATIONS	-	1,160	1,160	-
COUNTY ROAD ORDINANCE	517	-	-	517
BELTERRA FUND	92,797	2,228,538	2,333,581	(12,246)
TITLE 3 - VOTING	11,254	-	-	11,254
INFRACTION DEFERRAL	40,349	1,210	-	41,559
SHERIFF'S SERVICE OF PROCESS	4,550	5,068	4,550	5,068
COUNTY SPAY/NEUTER PROGRAM	28	10,000	10,012	16
REDEVELOPMENT COMMISSION	466,716	11,350	25,099	452,967
COUNTY MEDICAL CENTER OPERATION	98,482	32,259	35,676	95,065
BUSINESS PARK	-	142	-	142
COUNTY TECHNOLOGY & EDUCATION CENTER	13,439	58,630	54,293	17,776
COUNTY PARK/REC SUPPORT	8,489	200	3,500	5,189
BLAIR BUILDING PROCEEDS	77,774	-	-	77,774
PROBATION ADMIN FEES	5,062	7,343	10,000	2,405
SENIOR CITIZENS CENTER	6,132	58,854	50,004	14,982
2017 SHSP GRANT	-	2,697	10,212	(7,515)
18 EMPG COMPETATIVE GRANT	-	-	-	-
PUBLIC HEALTH COORDINATOR GRANT	6,747	13,084	22,409	(2,578)
OWNER OCCUPIED RAHAB GRANT	-	318,470	318,470	-
EERSD OCRA GRANT - RETENTION	-	-	-	-
LOCAL RD / BRIDGE MATCHING GRANT	-	43,226	142,022	(98,796)
CC GRANT / BRIDGE 26	-	19,125	76,500	(57,375)
CC GRANT / PLUM CREEK RD	-	52,731	241,967	(189,236)
CC GRANT / SPRING BRANCH RD	-	5,258	21,031	(15,773)
CC GRANT / NORTH BRANCH RD	-	6,298	25,194	(18,896)
CC GRANT / MARKLAND PIKE	-	37,500	2,467	35,033
CC GRANT / CULBERTSON RD	-	11,250	-	11,250
CC GRANT / BRIDGE #8	-	105,000	-	105,000
IN BREAST CANCER TRST FND GRANT	757	-	200	557
MARKLAND PARK GRANT FUND	37	-	-	37
VSCF / INDIGENT MEDS GRANT	3,057	-	1,753	1,304
VSCF / SHERIFF GRANT	22	-	-	22
PARKS & REC / VSCF GRANT	-	7,183	7,183	-
PARKS & REC / CFSC GRANT	-	50	50	-
DANGLADE / ANIMAL SHELTER GRANT	323	550	-	873
MANNA PROJECT VSCF GRANT	475	-	-	475
COMM. FND. GRANT - PROBATION DEPT.	-	2,000	1,160	840
EMA FIRE DEPT EQUIP GRANT CF	-	-	-	-
VETS TRANSPORT GRANT - CFSC	-	-	-	-
Wastewater Utility Operation	25,761	41,524	70,040	(2,755)
Totals	\$ 9,731,025	\$ 42,264,449	\$ 40,449,423	\$ 11,546,051

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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 273,840	\$ 320,446	\$ 273,840	\$ 320,446
Sheriff's Inmate Trust	638	53,120	53,568	190
Jail Commissary	23,056	67,259	64,130	26,185
Clerk's Trust	111,632	608,770	579,423	140,979
General	840,360	4,269,146	4,453,387	656,119
Accident Report	2,161	1,028	-	3,189
City and Town Court Costs	9,307	1,569	-	10,876
Clerk's Records Perpetuation	8,270	2,935	-	11,205
COIT County Distributive Shares	590	17	607	-
Sales Disclosure - County Share	4,790	1,455	-	6,245
Cumulative Bridge	424,090	267,602	106,885	584,807
Cumulative Capital Development	92,763	255,098	209,623	138,238
Drug Free Community	20,325	6,183	3,254	23,254
Emergency Medical Services	316,118	783,378	745,031	354,465
Emergency Planning/Right to Know	3,929	2,888	733	6,084
Firearms Training	10,626	4,309	12,300	2,635
Health	148,448	212,415	211,874	148,989
Identification Security Protection	15,028	1,666	172	16,522
Local Health Maintenance	70,580	35,295	37,018	68,857
Local Road and Street	40,821	220,559	207,888	53,492
Misdemeanant	16,321	6,838	10,643	12,516
Motor Vehicle Highway	754,388	1,800,814	1,472,933	1,082,269
Plat Book	4,100	3,385	-	7,485
Rainy Day	146,800	-	-	146,800
Recorder's Records Perpetuation	69,297	25,916	8,046	87,167
Riverboat	5,005,485	7,051,420	7,747,474	4,309,431
Sex and Violent Offender Administration	1,510	3,217	-	4,727
Sheriff's Pension Trust	1,702	596	-	2,298
Supplemental Public Defender Services	160,491	85,467	14,371	231,587
Surplus Tax	124	6,168	3,439	2,853
Surveyor's Corner Perpetuation	14,711	8,690	-	23,401
Tax Sale Fees	3,990	11,398	7,201	8,187
Tax Sale Redemption	2,842	21,635	22,192	2,285
Tax Sale Surplus	184,165	99,239	116,835	166,569
Local Health Department Trust Account	36,483	13,404	10,626	39,261
Vehicle Inspection	124	-	-	124
GAL/CASA	628	16,909	16,108	1,429
Auditors Ineligible Deductions	124	-	-	124
County Elected Officials Training	3,649	1,666	538	4,777
County Offender Transportation Fund	713	312	-	1,025
Statewide 911	36,824	181,529	191,337	27,016
Reassessment	242,456	71,958	99,740	214,674
Adult Probation Administrative	7,874	18,444	19,150	7,168
Juvenile Probation Administrative	1,748	946	1,365	1,329
Cemetery Operating	4,919	10,023	5,431	9,511
County User Fee	20,007	393	2,020	18,380
Animal Shelter	22,895	9,660	3,028	29,527
Health Clinic	82,189	290,953	322,192	50,950
P/R W/H - YMCA Donations	-	125	125	-
Payroll Withholding - Insurance	7,408	32,896	32,896	7,408
Payroll Withholding - Other	-	150	150	-
Payroll Withholding - Savings	-	29,937	29,937	-
Payroll Withholding - Deferred Compensation	-	146,885	146,839	46
Payroll Withholding - Federal	-	349,563	349,563	-
Payroll Withholding - FICA & Medicare	-	664,654	664,654	-
Payroll Withholding - Local Tax	-	42,244	42,244	-
Payroll Withholding - Sheriff Pension	-	17,396	17,396	-
Payroll Withholding - State	-	147,152	147,152	-
Payroll Withholding - Wage Garnishments	-	40,261	40,261	-
Settlement	-	7,133,574	7,133,574	-
CVET Agency	-	6,145	6,145	-
Financial Institution Tax	-	25,269	25,269	-
State Fines and Forfeitures	2,344	8,214	9,532	1,026
Infraction Judgements	176	1,381	1,473	84
Overweight Vehicle Fines	-	-	-	-
Special Death Benefit	40	700	670	70
Sales Disclosure - State Share	130	1,455	1,440	145

SWITZERLAND COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
Coroners Training & Con't Education	58	880	911	27
Interstate Compact - State Share	62	313	375	-
Mortgage Recording Fees - State Share	60	900	883	77
Sex and Violent Offender Admin - State	-	85	85	-
Child Restraint Violation Fines	-	100	100	-
Education Plate Fees Agency	-	56	56	-
Riverboat Revenue Sharing	1,346,005	10,942,932	10,946,151	1,342,786
Innkeepers Tax Collections	94,244	330,982	331,741	93,485
COIT Distribution	-	1,742,700	1,612,951	129,749
City/Town Ordinance Violations Fines	132	10	-	142
93.563 Prosecutor PCA	2,143	747	370	2,520
93.563 Title IV-D Incentive	25,173	4,222	-	29,395
93.563 Prosecutor IV-D Incentive-Post Oct '99	42,084	6,347	9,341	39,090
93.563 Clerk IV-D Incentive-Post Oct '99	20,596	4,222	2,654	22,164
EERSD OCRA Grant	248,885	821,732	673,377	397,240
CFSC - 2016 GRANT	1,962	-	67	1,895
Inmate Medical Trust	3,177	725	227	3,675
2016 SHSP GRANT	7,348	-	7,348	-
JURY PAY	933	411	-	1,344
PRETRIAL DIVERSION	17,496	11,801	25,540	3,757
LOIT SPECIAL DISTRIBUTION	6,729	67,043	57,756	16,016
FOOD PANTRY DONATIONS	-	-	-	-
COUNTY ROAD ORDINANCE	517	-	-	517
BELTERRA FUND	(12,246)	2,226,474	2,287,786	(73,558)
TITLE 3 - VOTING	11,254	-	-	11,254
INFRACTION DEFERRAL	41,559	880	7,500	34,939
SHERIFF'S SERVICE OF PROCESS	5,068	4,682	5,068	4,682
COUNTY SPAY/NEUTER PROGRAM	16	-	-	16
REDEVELOPMENT COMMISSION	452,967	31,069	13,275	470,761
COUNTY MEDICAL CENTER OPERATION	95,065	32,260	24,567	102,758
BUSINESS PARK	142	-	-	142
COUNTY TECHNOLOGY & EDUCATION CENTER	17,776	48,483	69,463	(3,204)
COUNTY PARK/REC SUPPORT	5,189	1,200	-	6,389
BLAIR BUILDING PROCEEDS	77,774	-	-	77,774
PROBATION ADMIN FEES	2,405	5,051	6,000	1,456
SENIOR CITIZENS CENTER	14,982	44,770	48,471	11,281
2017 SHSP GRANT	(7,515)	7,515	-	-
18 EMPG COMPETATIVE GRANT	-	-	30,500	(30,500)
PUBLIC HEALTH COORDINATOR GRANT	(2,578)	20,198	13,760	3,860
OWNER OCCUPIED RAHAB GRANT	-	5,096	5,096	-
EERSD OCRA GRANT - RETENTION	-	57,918	-	57,918
LOCAL RD / BRIDGE MATCHING GRANT	(98,796)	142,062	43,266	-
CC GRANT / BRIDGE 26	(57,375)	57,375	-	-
CC GRANT / PLUM CREEK RD	(189,236)	241,967	52,731	-
CC GRANT / SPRING BRANCH RD	(15,773)	15,773	-	-
CC GRANT / NORTH BRANCH RD	(18,896)	18,896	-	-
CC GRANT / MARKLAND PIKE	35,033	112,500	147,533	-
CC GRANT / CULBERTSON RD	11,250	33,750	45,000	-
CC GRANT / BRIDGE #8	105,000	315,000	420,000	-
IN BREAST CANCER TRST FND GRANT	557	-	-	557
MARKLAND PARK GRANT FUND	37	-	-	37
VSCF / INDIGENT MEDS GRANT	1,304	-	1,057	247
VSCF / SHERIFF GRANT	22	-	-	22
PARKS & REC / VSCF GRANT	-	-	-	-
PARKS & REC / CFSC GRANT	-	-	-	-
DANGLADE / ANIMAL SHELTER GRANT	873	-	-	873
MANNA PROJECT VSCF GRANT	475	-	-	475
COMM. FND. GRANT - PROBATION DEPT.	840	-	840	-
EMA FIRE DEPT EQUIP GRANT CF	-	8,468	8,468	-
VETS TRANSPORT GRANT - CFSC	-	5,000	4,100	900
Wastewater Utility Operation	(2,755)	50,389	33,669	13,965
Switzerland County Recreation, Tourism, and Convention Commission	513,341	530,706	805,834	238,213
Totals	\$ 12,059,392	\$ 43,457,809	\$ 43,427,639	\$ 12,089,562

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,

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

*Utility fees.* Amounts received from charges for current services.

*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 and 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
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**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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*B. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and

SWITZERLAND COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of expenditures exceeding receipts and reimbursements from grants for expenditures made by the County not being received by year-end.

**Note 8. Restatement**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Balance as of January 1, 2018
Switzerland County Recreation, Tourism, and Convention Commission	\$ -	\$ 513,341	\$ 513,341

**Note 9. Holding Corporation**

The County has entered into a capital lease with the Switzerland County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2017 and 2018, totaled \$34,240 and \$373,966, respectively.

#### OTHER INFORMATION - UNAUDITED

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

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

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

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 233,490	\$ 357	\$ 30,763	\$ 192,973	\$ 510,506
Receipts:					
Taxes	-	-	-	-	3,043,365
Licenses and permits	-	-	-	-	13,784
Intergovernmental receipts	-	-	-	-	158,591
Charges for services	-	-	-	-	289,863
Fines and forfeits	-	-	-	-	30,786
Utility fees	-	-	-	-	-
Other receipts	273,840	64,077	81,959	833,409	1,135,387
Total receipts	<u>273,840</u>	<u>64,077</u>	<u>81,959</u>	<u>833,409</u>	<u>4,671,776</u>
Disbursements:					
Personal services	-	-	-	-	3,077,590
Supplies	-	-	-	-	238,223
Other services and charges	-	-	-	-	952,125
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	49,726
Utility operating expenses	-	-	-	-	-
Other disbursements	233,490	63,796	89,666	914,750	24,258
Total disbursements	<u>233,490</u>	<u>63,796</u>	<u>89,666</u>	<u>914,750</u>	<u>4,341,922</u>
Excess (deficiency) of receipts over disbursements	<u>40,350</u>	<u>281</u>	<u>(7,707)</u>	<u>(81,341)</u>	<u>329,854</u>
Cash and investments - ending	<u>\$ 273,840</u>	<u>\$ 638</u>	<u>\$ 23,056</u>	<u>\$ 111,632</u>	<u>\$ 840,360</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,530	\$ 7,389	\$ 5,027	\$ 275,848	\$ 3,045
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	631	-	3,243	-	1,745
Fines and forfeits	-	1,918	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	590	-
Total receipts	<u>631</u>	<u>1,918</u>	<u>3,243</u>	<u>590</u>	<u>1,745</u>
Disbursements:					
Personal services	-	-	-	18,857	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	256,991	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,848</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>631</u>	<u>1,918</u>	<u>3,243</u>	<u>(275,258)</u>	<u>1,745</u>
Cash and investments - ending	<u>\$ 2,161</u>	<u>\$ 9,307</u>	<u>\$ 8,270</u>	<u>\$ 590</u>	<u>\$ 4,790</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 381,751	\$ 78,314	\$ 14,815	\$ 150,118	\$ 3,929
Receipts:					
Taxes	220,202	73,401	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,509	6,167	-	400,000	-
Charges for services	-	-	-	322,188	-
Fines and forfeits	-	-	9,859	-	-
Utility fees	-	-	-	-	-
Other receipts	7,128	8,421	16,000	1,426	-
Total receipts	<u>245,839</u>	<u>87,989</u>	<u>25,859</u>	<u>723,614</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	317,341	-
Supplies	-	-	-	75,905	-
Other services and charges	79,375	73,540	20,349	90,065	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	70,295	-
Utility operating expenses	-	-	-	-	-
Other disbursements	124,125	-	-	4,008	-
Total disbursements	<u>203,500</u>	<u>73,540</u>	<u>20,349</u>	<u>557,614</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>42,339</u>	<u>14,449</u>	<u>5,510</u>	<u>166,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 424,090</u>	<u>\$ 92,763</u>	<u>\$ 20,325</u>	<u>\$ 316,118</u>	<u>\$ 3,929</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 6,824	\$ 151,040	\$ 25,766	\$ 97,694	\$ 23,817
Receipts:					
Taxes	-	180,930	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,208	-	16,570	119,436
Charges for services	4,940	9,689	1,349	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	300	-	712	-
Total receipts	<u>4,940</u>	<u>206,127</u>	<u>1,349</u>	<u>17,282</u>	<u>119,436</u>
Disbursements:					
Personal services	-	197,478	-	31,749	-
Supplies	-	3,214	-	12,647	-
Other services and charges	-	7,341	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	647	-	-	91,182
Utility operating expenses	-	-	-	-	-
Other disbursements	1,138	39	12,087	-	11,250
Total disbursements	<u>1,138</u>	<u>208,719</u>	<u>12,087</u>	<u>44,396</u>	<u>102,432</u>
Excess (deficiency) of receipts over disbursements	<u>3,802</u>	<u>(2,592)</u>	<u>(10,738)</u>	<u>(27,114)</u>	<u>17,004</u>
Cash and investments - ending	<u>\$ 10,626</u>	<u>\$ 148,448</u>	<u>\$ 15,028</u>	<u>\$ 70,580</u>	<u>\$ 40,821</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Plat Book</u>	<u>Rainy Day</u>	<u>Recorder's Records Perpetuation</u>
Cash and investments - beginning	\$ 12,565	\$ 536,091	\$ 6,345	\$ 146,800	\$ 46,100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,399,578	-	-	-
Charges for services	-	-	4,100	-	25,302
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	7,701	16,557	-	-	-
Total receipts	<u>7,701</u>	<u>1,416,135</u>	<u>4,100</u>	<u>-</u>	<u>25,302</u>
Disbursements:					
Personal services	-	735,736	-	-	-
Supplies	-	218,376	-	-	-
Other services and charges	-	74,648	-	-	2,105
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	124,554	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,945	44,524	6,345	-	-
Total disbursements	<u>3,945</u>	<u>1,197,838</u>	<u>6,345</u>	<u>-</u>	<u>2,105</u>
Excess (deficiency) of receipts over disbursements	<u>3,756</u>	<u>218,297</u>	<u>(2,245)</u>	<u>-</u>	<u>23,197</u>
Cash and investments - ending	<u>\$ 16,321</u>	<u>\$ 754,388</u>	<u>\$ 4,100</u>	<u>\$ 146,800</u>	<u>\$ 69,297</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 3,579,555	\$ 4,181	\$ 1,275	\$ 152,069	\$ 119
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,777,117	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	427	11,336	-
Utility fees	-	-	-	-	-
Other receipts	915,315	-	-	85,257	2,630
Total receipts	7,692,432	-	427	96,593	2,630
Disbursements:					
Personal services	-	-	-	-	-
Supplies	210,545	-	-	-	-
Other services and charges	718,950	-	-	38,171	-
Debt service - principal and interest	849,021	-	-	-	-
Capital outlay	284,493	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	4,203,493	2,671	-	50,000	2,625
Total disbursements	6,266,502	2,671	-	88,171	2,625
Excess (deficiency) of receipts over disbursements	1,425,930	(2,671)	427	8,422	5
Cash and investments - ending	\$ 5,005,485	\$ 1,510	\$ 1,702	\$ 160,491	\$ 124

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 15,336	\$ 2,424	\$ 2,842	\$ 95,132	\$ 42,039
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,702
Charges for services	5,775	9,812	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	26,185	148,541	-
Total receipts	5,775	9,812	26,185	148,541	6,702
Disbursements:					
Personal services	-	-	-	-	65
Supplies	-	-	-	-	-
Other services and charges	-	8,246	-	-	8,955
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	3,238
Utility operating expenses	-	-	-	-	-
Other disbursements	6,400	-	26,185	59,508	-
Total disbursements	6,400	8,246	26,185	59,508	12,258
Excess (deficiency) of receipts over disbursements	(625)	1,566	-	89,033	(5,556)
Cash and investments - ending	\$ 14,711	\$ 3,990	\$ 2,842	\$ 184,165	\$ 36,483

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Vehicle Inspection	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 124	\$ 281	\$ 2,092	\$ 3,031	\$ 438
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000	-	-	-
Charges for services	-	-	-	1,349	275
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	13,214	-	-	-
Total receipts	-	14,214	-	1,349	275
Disbursements:					
Personal services	-	5,464	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	8,403	1,968	731	-
Total disbursements	-	13,867	1,968	731	-
Excess (deficiency) of receipts over disbursements	-	347	(1,968)	618	275
Cash and investments - ending	\$ 124	\$ 628	\$ 124	\$ 3,649	\$ 713

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating
Cash and investments - beginning	\$ 27,418	\$ 269,516	\$ (607)	\$ 1,258	\$ 11,943
Receipts:					
Taxes	-	68,725	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,762	-	-	-
Charges for services	178,496	-	-	-	-
Fines and forfeits	-	-	28,666	490	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	10,000
Total receipts	<u>178,496</u>	<u>74,487</u>	<u>28,666</u>	<u>490</u>	<u>10,000</u>
Disbursements:					
Personal services	103,136	21,411	234	-	-
Supplies	-	1,529	-	-	-
Other services and charges	65,954	78,607	7,417	-	17,024
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	12,534	-	-
Total disbursements	<u>169,090</u>	<u>101,547</u>	<u>20,185</u>	<u>-</u>	<u>17,024</u>
Excess (deficiency) of receipts over disbursements	<u>9,406</u>	<u>(27,060)</u>	<u>8,481</u>	<u>490</u>	<u>(7,024)</u>
Cash and investments - ending	<u>\$ 36,824</u>	<u>\$ 242,456</u>	<u>\$ 7,874</u>	<u>\$ 1,748</u>	<u>\$ 4,919</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County User Fee	Animal Shelter	Health Clinic	P/R W/H - YMCA Donations	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 18,548	\$ 13,906	\$ 177,804	\$ -	\$ 6,556
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	80,591	-	-
Charges for services	-	-	117,829	-	-
Fines and forfeits	1,499	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	8,989	-	130	268,193
Total receipts	<u>1,499</u>	<u>8,989</u>	<u>198,420</u>	<u>130</u>	<u>268,193</u>
Disbursements:					
Personal services	-	-	204,685	-	-
Supplies	-	-	7,392	-	-
Other services and charges	-	-	26,982	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	387	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	40	-	54,589	130	267,341
Total disbursements	<u>40</u>	<u>-</u>	<u>294,035</u>	<u>130</u>	<u>267,341</u>
Excess (deficiency) of receipts over disbursements	<u>1,459</u>	<u>8,989</u>	<u>(95,615)</u>	<u>-</u>	<u>852</u>
Cash and investments - ending	<u>\$ 20,007</u>	<u>\$ 22,895</u>	<u>\$ 82,189</u>	<u>\$ -</u>	<u>\$ 7,408</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding - Other	Payroll Withholding - Savings	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	161	35,625	92,176	426,129	525,488
Total receipts	161	35,625	92,176	426,129	525,488
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	161	35,625	92,176	426,129	525,488
Total disbursements	161	35,625	92,176	426,129	525,488
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	41,208	16,713	144,463	32,491	7,348,962
Total receipts	41,208	16,713	144,463	32,491	7,348,962
Disbursements:					
Personal services	-	-	-	8,588	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	41,208	16,713	144,463	23,903	7,348,962
Total disbursements	41,208	16,713	144,463	32,491	7,348,962
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 1,931	\$ 143	\$ 12
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	11,992	1,499	939
Utility fees	-	-	-	-	-
Other receipts	6,335	26,735	-	-	-
Total receipts	6,335	26,735	11,992	1,499	939
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	6,335	26,735	11,579	1,466	951
Total disbursements	6,335	26,735	11,579	1,466	951
Excess (deficiency) of receipts over disbursements	-	-	413	33	(12)
Cash and investments - ending	\$ -	\$ -	\$ 2,344	\$ 176	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 85	\$ 315	\$ 92	\$ -	\$ 178
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	610	1,745	712	275	1,010
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	610	1,745	712	275	1,010
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	655	1,930	746	213	1,128
Total disbursements	655	1,930	746	213	1,128
Excess (deficiency) of receipts over disbursements	(45)	(185)	(34)	62	(118)
Cash and investments - ending	\$ 40	\$ 130	\$ 58	\$ 62	\$ 60

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,202,694	\$ 76,165
Receipts:					
Taxes	-	-	-	-	342,699
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,371,303	-
Charges for services	840	-	-	-	-
Fines and forfeits	-	-	75	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	206,789	-
Total receipts	840	-	75	10,578,092	342,699
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	840	-	75	10,434,781	324,620
Total disbursements	840	-	75	10,434,781	324,620
Excess (deficiency) of receipts over disbursements	-	-	-	143,311	18,079
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,346,005	\$ 94,244

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	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
Cash and investments - beginning	\$ -	\$ 132	\$ 1,992	\$ 21,113	\$ 35,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,590,037	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	627	4,060	6,345
Total receipts	1,590,037	-	627	4,060	6,345
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	476	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,590,037	-	-	-	-
Total disbursements	1,590,037	-	476	-	-
Excess (deficiency) of receipts over disbursements	-	-	151	4,060	6,345
Cash and investments - ending	\$ -	\$ 132	\$ 2,143	\$ 25,173	\$ 42,084

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	EERSD OCRA Grant	CFSC - 2016 GRANT	Inmate Medical Trust	2016 SHSP GRANT
Cash and investments - beginning	\$ 16,536	\$ -	\$ 1,977	\$ 2,672	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,812
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	4,060	327,260	500	865	-
Total receipts	4,060	327,260	500	865	13,812
Disbursements:					
Personal services	-	78,375	-	-	-
Supplies	-	-	515	-	6,464
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	360	-
Total disbursements	-	78,375	515	360	6,464
Excess (deficiency) of receipts over disbursements	4,060	248,885	(15)	505	7,348
Cash and investments - ending	\$ 20,596	\$ 248,885	\$ 1,962	\$ 3,177	\$ 7,348

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	JURY PAY	PRETRIAL DIVERSION	LOIT SPECIAL DISTRIBUTION	FOOD PANTRY DONATIONS	COUNTY ROAD ORDINANCE
Cash and investments - beginning	\$ 390	\$ 25,519	\$ 110,395	\$ -	\$ 517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	543	5,500	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	1,160	-
Total receipts	<u>543</u>	<u>5,500</u>	<u>-</u>	<u>1,160</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	32,968	-	-
Other services and charges	-	-	15,090	1,160	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	13,523	55,608	-	-
Total disbursements	<u>-</u>	<u>13,523</u>	<u>103,666</u>	<u>1,160</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>543</u>	<u>(8,023)</u>	<u>(103,666)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 933</u>	<u>\$ 17,496</u>	<u>\$ 6,729</u>	<u>\$ -</u>	<u>\$ 517</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BELTERRA FUND	TITLE 3 - VOTING	INFRACTION DEFERRAL	SHERIFF'S SERVICE OF PROCESS	COUNTY SPAY/NEUTER PROGRAM
Cash and investments - beginning	\$ 92,797	\$ 11,254	\$ 40,349	\$ 4,550	\$ 28
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	5,068	-
Fines and forfeits	-	-	1,210	-	-
Utility fees	-	-	-	-	-
Other receipts	2,228,538	-	-	-	10,000
Total receipts	<u>2,228,538</u>	<u>-</u>	<u>1,210</u>	<u>5,068</u>	<u>10,000</u>
Disbursements:					
Personal services	2,329,356	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	10,012
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	4,225	-	-	4,550	-
Total disbursements	<u>2,333,581</u>	<u>-</u>	<u>-</u>	<u>4,550</u>	<u>10,012</u>
Excess (deficiency) of receipts over disbursements	<u>(105,043)</u>	<u>-</u>	<u>1,210</u>	<u>518</u>	<u>(12)</u>
Cash and investments - ending	\$ <u>(12,246)</u>	\$ <u>11,254</u>	\$ <u>41,559</u>	\$ <u>5,068</u>	\$ <u>16</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	REDEVELOPMENT COMMISSION	COUNTY MEDICAL CENTER OPERATION	BUSINESS PARK	COUNTY TECHNOLOGY & EDUCATION CENTER	COUNTY PARK/REC SUPPORT
Cash and investments - beginning	\$ 466,716	\$ 98,482	\$ -	\$ 13,439	\$ 8,489
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	32,259	-	3,630	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	11,350	-	142	55,000	200
Total receipts	11,350	32,259	142	58,630	200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,409	-
Other services and charges	25,099	34,873	-	51,305	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	803	-	1,579	3,500
Total disbursements	25,099	35,676	-	54,293	3,500
Excess (deficiency) of receipts over disbursements	(13,749)	(3,417)	142	4,337	(3,300)
Cash and investments - ending	\$ 452,967	\$ 95,065	\$ 142	\$ 17,776	\$ 5,189

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BLAIR BUILDING PROCEEDS	PROBATION ADMIN FEES	SENIOR CITIZENS CENTER	2017 SHSP GRANT	18 EMPG COMPETATIVE GRANT
Cash and investments - beginning	\$ 77,774	\$ 5,062	\$ 6,132	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,697	-
Charges for services	-	-	3,854	-	-
Fines and forfeits	-	7,343	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	55,000	-	-
Total receipts	-	7,343	58,854	2,697	-
Disbursements:					
Personal services	-	-	29,556	-	-
Supplies	-	-	1,146	7,684	-
Other services and charges	-	-	12,655	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,528	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	10,000	6,647	-	-
Total disbursements	-	10,000	50,004	10,212	-
Excess (deficiency) of receipts over disbursements	-	(2,657)	8,850	(7,515)	-
Cash and investments - ending	\$ 77,774	\$ 2,405	\$ 14,982	\$ (7,515)	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PUBLIC HEALTH COORDINATOR GRANT	OWNER OCCUPIED RAHAB GRANT	EERSD OCRA GRANT - RETENTION	LOCAL RD / BRIDGE MATCHING GRANT	CC GRANT / BRIDGE 26
Cash and investments - beginning	\$ 6,747	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,084	318,470	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	43,226	19,125
Total receipts	13,084	318,470	-	43,226	19,125
Disbursements:					
Personal services	21,896	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	513	48,620	-	-	76,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	142,022	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	269,850	-	-	-
Total disbursements	22,409	318,470	-	142,022	76,500
Excess (deficiency) of receipts over disbursements	(9,325)	-	-	(98,796)	(57,375)
Cash and investments - ending	\$ (2,578)	\$ -	\$ -	\$ (98,796)	\$ (57,375)

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CC GRANT / PLUM CREEK RD	CC GRANT / SPRING BRANCH RD	CC GRANT / NORTH BRANCH RD	CC GRANT / MARKLAND PIKE	CC GRANT / CULBERTSON RD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	52,731	5,258	6,298	37,500	11,250
Total receipts	52,731	5,258	6,298	37,500	11,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	19,821	23,779	2,467	-
Other services and charges	-	1,210	1,415	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	241,967	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	241,967	21,031	25,194	2,467	-
Excess (deficiency) of receipts over disbursements	(189,236)	(15,773)	(18,896)	35,033	11,250
Cash and investments - ending	\$ (189,236)	\$ (15,773)	\$ (18,896)	\$ 35,033	\$ 11,250

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CC GRANT / BRIDGE #8	IN BREAST CANCER TRST FND GRANT	MARKLAND PARK GRANT FUND	VSCF / INDIGENT MEDS GRANT	VSCF / SHERIFF GRANT
Cash and investments - beginning	\$ -	\$ 757	\$ 37	\$ 3,057	\$ 22
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	105,000	-	-	-	-
Total receipts	105,000	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,530	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	200	-	223	-
Total disbursements	-	200	-	1,753	-
Excess (deficiency) of receipts over disbursements	105,000	(200)	-	(1,753)	-
Cash and investments - ending	\$ 105,000	\$ 557	\$ 37	\$ 1,304	\$ 22

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PARKS & REC / VSCF GRANT	PARKS & REC / CFSC GRANT	DANGLADE / ANIMAL SHELTER GRANT	MANNA PROJECT VSCF GRANT	COMM. FND. GRANT - PROBATION DEPT.
Cash and investments - beginning	\$ -	\$ -	\$ 323	\$ 475	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	7,183	50	550	-	2,000
Total receipts	7,183	50	550	-	2,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	7,183	50	-	-	1,160
Total disbursements	7,183	50	-	-	1,160
Excess (deficiency) of receipts over disbursements	-	-	550	-	840
Cash and investments - ending	\$ -	\$ -	\$ 873	\$ 475	\$ 840

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA FIRE DEPT EQUIP GRANT CF	VETS TRANSPORT GRANT - CFSC	Wastewater Utility Operation	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 25,761	\$ 9,731,025
Receipts:				
Taxes	-	-	-	3,929,322
Licenses and permits	-	-	-	13,784
Intergovernmental receipts	-	-	-	21,314,634
Charges for services	-	-	-	1,026,589
Fines and forfeits	-	-	-	114,082
Utility fees	-	-	20,699	20,699
Other receipts	-	-	20,825	15,845,339
Total receipts	-	-	41,524	42,264,449
Disbursements:				
Personal services	-	-	-	7,181,517
Supplies	-	-	-	865,614
Other services and charges	-	-	3,056	2,551,838
Debt service - principal and interest	-	-	-	849,021
Capital outlay	-	-	19,077	1,030,116
Utility operating expenses	-	-	25,807	25,807
Other disbursements	-	-	22,100	27,945,510
Total disbursements	-	-	70,040	40,449,423
Excess (deficiency) of receipts over disbursements	-	-	(28,516)	1,815,026
Cash and investments - ending	\$ -	\$ -	\$ (2,755)	\$ 11,546,051

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 273,840	\$ 638	\$ 23,056	\$ 111,632	\$ 840,360
Receipts:					
Taxes	320,446	-	-	-	3,109,299
Licenses and permits	-	-	-	-	11,629
Intergovernmental receipts	-	-	-	-	172,604
Charges for services	-	-	-	-	96,915
Fines and forfeits	-	-	-	-	26,291
Utility fees	-	-	-	-	-
Other receipts	-	53,120	67,259	608,770	852,408
Total receipts	<u>320,446</u>	<u>53,120</u>	<u>67,259</u>	<u>608,770</u>	<u>4,269,146</u>
Disbursements:					
Personal services	-	-	-	-	3,133,091
Supplies	-	-	-	-	210,132
Other services and charges	-	-	-	-	993,227
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	24,973
Utility operating expenses	-	-	-	-	-
Other disbursements	273,840	53,568	64,130	579,423	91,964
Total disbursements	<u>273,840</u>	<u>53,568</u>	<u>64,130</u>	<u>579,423</u>	<u>4,453,387</u>
Excess (deficiency) of receipts over disbursements	<u>46,606</u>	<u>(448)</u>	<u>3,129</u>	<u>29,347</u>	<u>(184,241)</u>
Cash and investments - ending	<u>\$ 320,446</u>	<u>\$ 190</u>	<u>\$ 26,185</u>	<u>\$ 140,979</u>	<u>\$ 656,119</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Sales Disclosure - County Share
Cash and investments - beginning	\$ 2,161	\$ 9,307	\$ 8,270	\$ 590	\$ 4,790
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,028	-	2,935	-	1,455
Fines and forfeits	-	1,569	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	17	-
Total receipts	<u>1,028</u>	<u>1,569</u>	<u>2,935</u>	<u>17</u>	<u>1,455</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	607	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>607</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,028</u>	<u>1,569</u>	<u>2,935</u>	<u>(590)</u>	<u>1,455</u>
Cash and investments - ending	<u>\$ 3,189</u>	<u>\$ 10,876</u>	<u>\$ 11,205</u>	<u>\$ -</u>	<u>\$ 6,245</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 424,090	\$ 92,763	\$ 20,325	\$ 316,118	\$ 3,929
Receipts:					
Taxes	211,028	70,343	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	51,494	6,496	-	400,000	-
Charges for services	-	-	-	374,828	-
Fines and forfeits	-	-	6,183	-	-
Utility fees	-	-	-	-	-
Other receipts	5,080	178,259	-	8,550	2,888
Total receipts	267,602	255,098	6,183	783,378	2,888
Disbursements:					
Personal services	-	-	-	338,784	-
Supplies	-	-	-	85,438	94
Other services and charges	67,343	209,623	3,254	129,485	639
Debt service - principal and interest	-	-	-	-	-
Capital outlay	39,542	-	-	190,194	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	1,130	-
Total disbursements	106,885	209,623	3,254	745,031	733
Excess (deficiency) of receipts over disbursements	160,717	45,475	2,929	38,347	2,155
Cash and investments - ending	\$ 584,807	\$ 138,238	\$ 23,254	\$ 354,465	\$ 6,084

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 10,626	\$ 148,448	\$ 15,028	\$ 70,580	\$ 40,821
Receipts:					
Taxes	-	180,561	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,691	-	33,139	163,223
Charges for services	4,309	9,582	1,666	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	5,581	-	2,156	57,336
Total receipts	<u>4,309</u>	<u>212,415</u>	<u>1,666</u>	<u>35,295</u>	<u>220,559</u>
Disbursements:					
Personal services	-	198,030	-	33,583	-
Supplies	-	4,060	-	3,435	-
Other services and charges	-	9,214	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	570	-	-	207,888
Utility operating expenses	-	-	-	-	-
Other disbursements	12,300	-	172	-	-
Total disbursements	<u>12,300</u>	<u>211,874</u>	<u>172</u>	<u>37,018</u>	<u>207,888</u>
Excess (deficiency) of receipts over disbursements	<u>(7,991)</u>	<u>541</u>	<u>1,494</u>	<u>(1,723)</u>	<u>12,671</u>
Cash and investments - ending	<u>\$ 2,635</u>	<u>\$ 148,989</u>	<u>\$ 16,522</u>	<u>\$ 68,857</u>	<u>\$ 53,492</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 16,321	\$ 754,388	\$ 4,100	\$ 146,800	\$ 69,297
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,732,664	-	-	-
Charges for services	-	-	3,385	-	25,916
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	6,838	68,150	-	-	-
Total receipts	6,838	1,800,814	3,385	-	25,916
Disbursements:					
Personal services	-	727,715	-	-	-
Supplies	-	297,269	-	-	-
Other services and charges	-	100,538	-	-	8,046
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	347,326	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	10,643	85	-	-	-
Total disbursements	10,643	1,472,933	-	-	8,046
Excess (deficiency) of receipts over disbursements	(3,805)	327,881	3,385	-	17,870
Cash and investments - ending	\$ 12,516	\$ 1,082,269	\$ 7,485	\$ 146,800	\$ 87,167

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 5,005,485	\$ 1,510	\$ 1,702	\$ 160,491	\$ 124
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,960,107	-	-	-	-
Charges for services	-	3,217	-	-	-
Fines and forfeits	-	-	596	30,183	-
Utility fees	-	-	-	-	-
Other receipts	91,313	-	-	55,284	6,168
Total receipts	7,051,420	3,217	596	85,467	6,168
Disbursements:					
Personal services	-	-	-	-	-
Supplies	60,673	-	-	-	-
Other services and charges	782,462	-	-	14,371	-
Debt service - principal and interest	1,407,344	-	-	-	-
Capital outlay	1,949,481	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,547,514	-	-	-	3,439
Total disbursements	7,747,474	-	-	14,371	3,439
Excess (deficiency) of receipts over disbursements	(696,054)	3,217	596	71,096	2,729
Cash and investments - ending	\$ 4,309,431	\$ 4,727	\$ 2,298	\$ 231,587	\$ 2,853

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 14,711	\$ 3,990	\$ 2,842	\$ 184,165	\$ 36,483
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,404
Charges for services	8,690	11,398	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	21,635	99,239	-
Total receipts	<u>8,690</u>	<u>11,398</u>	<u>21,635</u>	<u>99,239</u>	<u>13,404</u>
Disbursements:					
Personal services	-	-	-	-	1,486
Supplies	-	-	-	-	-
Other services and charges	-	7,201	-	-	9,140
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	22,192	116,835	-
Total disbursements	<u>-</u>	<u>7,201</u>	<u>22,192</u>	<u>116,835</u>	<u>10,626</u>
Excess (deficiency) of receipts over disbursements	<u>8,690</u>	<u>4,197</u>	<u>(557)</u>	<u>(17,596)</u>	<u>2,778</u>
Cash and investments - ending	<u>\$ 23,401</u>	<u>\$ 8,187</u>	<u>\$ 2,285</u>	<u>\$ 166,569</u>	<u>\$ 39,261</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Vehicle Inspection	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 124	\$ 628	\$ 124	\$ 3,649	\$ 713
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	550	-	1,666	312
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	16,359	-	-	-
Total receipts	-	16,909	-	1,666	312
Disbursements:					
Personal services	-	14,694	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	1,414	-	538	-
Total disbursements	-	16,108	-	538	-
Excess (deficiency) of receipts over disbursements	-	801	-	1,128	312
Cash and investments - ending	\$ 124	\$ 1,429	\$ 124	\$ 4,777	\$ 1,025

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating
Cash and investments - beginning	\$ 36,824	\$ 242,456	\$ 7,874	\$ 1,748	\$ 4,919
Receipts:					
Taxes	-	65,862	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	6,096	-	-	-
Charges for services	181,529	-	-	-	-
Fines and forfeits	-	-	18,146	946	-
Utility fees	-	-	-	-	-
Other receipts	-	-	298	-	10,023
Total receipts	181,529	71,958	18,444	946	10,023
Disbursements:					
Personal services	109,051	14,830	-	-	-
Supplies	-	3,324	-	-	-
Other services and charges	82,286	81,586	17,119	-	5,431
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,531	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	500	1,365	-
Total disbursements	191,337	99,740	19,150	1,365	5,431
Excess (deficiency) of receipts over disbursements	(9,808)	(27,782)	(706)	(419)	4,592
Cash and investments - ending	\$ 27,016	\$ 214,674	\$ 7,168	\$ 1,329	\$ 9,511

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County User Fee	Animal Shelter	Health Clinic	P/R W/H - YMCA Donations	Payroll Withholding - Insurance
Cash and investments - beginning	\$ 20,007	\$ 22,895	\$ 82,189	\$ -	\$ 7,408
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	157,009	-	-
Charges for services	40	-	133,944	-	-
Fines and forfeits	353	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	9,660	-	125	32,896
Total receipts	393	9,660	290,953	125	32,896
Disbursements:					
Personal services	-	-	202,795	-	-
Supplies	-	-	6,438	-	-
Other services and charges	-	-	26,826	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	2,020	3,028	86,133	125	32,896
Total disbursements	2,020	3,028	322,192	125	32,896
Excess (deficiency) of receipts over disbursements	(1,627)	6,632	(31,239)	-	-
Cash and investments - ending	\$ 18,380	\$ 29,527	\$ 50,950	\$ -	\$ 7,408

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll Withholding - Other	Payroll Withholding - Savings	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	150	29,937	146,885	349,563	664,654
Total receipts	150	29,937	146,885	349,563	664,654
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	150	29,937	146,839	349,563	664,654
Total disbursements	150	29,937	146,839	349,563	664,654
Excess (deficiency) of receipts over disbursements	-	-	46	-	-
Cash and investments - ending	\$ -	\$ -	\$ 46	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	1,068
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	42,244	17,396	147,152	40,261	7,132,506
Total receipts	42,244	17,396	147,152	40,261	7,133,574
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	42,244	17,396	147,152	40,261	7,133,574
Total disbursements	42,244	17,396	147,152	40,261	7,133,574
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 2,344	\$ 176	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	8,214	1,381	-
Utility fees	-	-	-	-	-
Other receipts	6,145	25,269	-	-	-
Total receipts	6,145	25,269	8,214	1,381	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	6,145	25,269	9,532	1,473	-
Total disbursements	6,145	25,269	9,532	1,473	-
Excess (deficiency) of receipts over disbursements	-	-	(1,318)	(92)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,026	\$ 84	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 40	\$ 130	\$ 58	\$ 62	\$ 60
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	700	1,455	880	313	900
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	700	1,455	880	313	900
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	670	1,440	911	375	883
Total disbursements	670	1,440	911	375	883
Excess (deficiency) of receipts over disbursements	30	15	(31)	(62)	17
Cash and investments - ending	\$ 70	\$ 145	\$ 27	\$ -	\$ 77

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,346,005	\$ 94,244
Receipts:					
Taxes	-	-	-	-	330,982
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,531,031	-
Charges for services	85	-	-	-	-
Fines and forfeits	-	100	56	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	411,901	-
Total receipts	85	100	56	10,942,932	330,982
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	85	100	56	10,946,151	331,741
Total disbursements	85	100	56	10,946,151	331,741
Excess (deficiency) of receipts over disbursements	-	-	-	(3,219)	(759)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,342,786	\$ 93,485

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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
Cash and investments - beginning	\$ -	\$ 132	\$ 2,143	\$ 25,173	\$ 42,084
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,742,700	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	10	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	747	4,222	6,347
Total receipts	<u>1,742,700</u>	<u>10</u>	<u>747</u>	<u>4,222</u>	<u>6,347</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	370	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,612,951	-	-	-	9,341
Total disbursements	<u>1,612,951</u>	<u>-</u>	<u>370</u>	<u>-</u>	<u>9,341</u>
Excess (deficiency) of receipts over disbursements	<u>129,749</u>	<u>10</u>	<u>377</u>	<u>4,222</u>	<u>(2,994)</u>
Cash and investments - ending	<u>\$ 129,749</u>	<u>\$ 142</u>	<u>\$ 2,520</u>	<u>\$ 29,395</u>	<u>\$ 39,090</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	EERSD OCRA Grant	CFSC - 2016 GRANT	Inmate Medical Trust	2016 SHSP GRANT
Cash and investments - beginning	\$ 20,596	\$ 248,885	\$ 1,962	\$ 3,177	\$ 7,348
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	375,142	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	4,222	446,590	-	725	-
Total receipts	4,222	821,732	-	725	-
Disbursements:					
Personal services	2,654	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	70,748	67	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	602,629	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	227	7,348
Total disbursements	2,654	673,377	67	227	7,348
Excess (deficiency) of receipts over disbursements	1,568	148,355	(67)	498	(7,348)
Cash and investments - ending	\$ 22,164	\$ 397,240	\$ 1,895	\$ 3,675	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	JURY PAY	PRETRIAL DIVERSION	LOIT SPECIAL DISTRIBUTION	FOOD PANTRY DONATIONS	COUNTY ROAD ORDINANCE
Cash and investments - beginning	\$ 933	\$ 17,496	\$ 6,729	\$ -	\$ 517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	411	4,301	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	7,500	67,043	-	-
Total receipts	<u>411</u>	<u>11,801</u>	<u>67,043</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	504	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	57,716	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	25,036	40	-	-
Total disbursements	<u>-</u>	<u>25,540</u>	<u>57,756</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>411</u>	<u>(13,739)</u>	<u>9,287</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,344</u>	<u>\$ 3,757</u>	<u>\$ 16,016</u>	<u>\$ -</u>	<u>\$ 517</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	BELTERRA FUND	TITLE 3 - VOTING	INFRACTION DEFERRAL	SHERIFF'S SERVICE OF PROCESS	COUNTY SPAY/NEUTER PROGRAM
Cash and investments - beginning	\$ (12,246)	\$ 11,254	\$ 41,559	\$ 5,068	\$ 16
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	4,682	-
Fines and forfeits	-	-	880	-	-
Utility fees	-	-	-	-	-
Other receipts	2,226,474	-	-	-	-
Total receipts	2,226,474	-	880	4,682	-
Disbursements:					
Personal services	2,263,480	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	24,306	-	7,500	5,068	-
Total disbursements	2,287,786	-	7,500	5,068	-
Excess (deficiency) of receipts over disbursements	(61,312)	-	(6,620)	(386)	-
Cash and investments - ending	\$ (73,558)	\$ 11,254	\$ 34,939	\$ 4,682	\$ 16

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	REDEVELOPMENT COMMISSION	COUNTY MEDICAL CENTER OPERATION	BUSINESS PARK	COUNTY TECHNOLOGY & EDUCATION CENTER	COUNTY PARK/REC SUPPORT
Cash and investments - beginning	\$ 452,967	\$ 95,065	\$ 142	\$ 17,776	\$ 5,189
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	25,750	32,260	-	3,483	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	5,319	-	-	45,000	1,200
Total receipts	<u>31,069</u>	<u>32,260</u>	<u>-</u>	<u>48,483</u>	<u>1,200</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,203	-	1,676	-
Other services and charges	8,125	23,301	-	65,428	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,150	63	-	2,359	-
Total disbursements	<u>13,275</u>	<u>24,567</u>	<u>-</u>	<u>69,463</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,794</u>	<u>7,693</u>	<u>-</u>	<u>(20,980)</u>	<u>1,200</u>
Cash and investments - ending	<u>\$ 470,761</u>	<u>\$ 102,758</u>	<u>\$ 142</u>	<u>\$ (3,204)</u>	<u>\$ 6,389</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	BLAIR BUILDING PROCEEDS	PROBATION ADMIN FEES	SENIOR CITIZENS CENTER	2017 SHSP GRANT	18 EMPG COMPETATIVE GRANT
Cash and investments - beginning	\$ 77,774	\$ 2,405	\$ 14,982	\$ (7,515)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,467	-
Charges for services	-	-	4,770	-	-
Fines and forfeits	-	5,051	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	40,000	48	-
Total receipts	-	5,051	44,770	7,515	-
Disbursements:					
Personal services	-	-	29,588	-	-
Supplies	-	-	1,664	-	-
Other services and charges	-	-	15,439	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	30,500
Utility operating expenses	-	-	-	-	-
Other disbursements	-	6,000	1,780	-	-
Total disbursements	-	6,000	48,471	-	30,500
Excess (deficiency) of receipts over disbursements	-	(949)	(3,701)	7,515	(30,500)
Cash and investments - ending	\$ 77,774	\$ 1,456	\$ 11,281	\$ -	\$ (30,500)

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PUBLIC HEALTH COORDINATOR GRANT	OWNER OCCUPIED RAHAB GRANT	EERSD OCRA GRANT - RETENTION	LOCAL RD / BRIDGE MATCHING GRANT	CC GRANT / BRIDGE 26
Cash and investments - beginning	\$ (2,578)	\$ -	\$ -	\$ (98,796)	\$ (57,375)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,198	5,096	-	-	57,375
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	57,918	142,062	-
Total receipts	<u>20,198</u>	<u>5,096</u>	<u>57,918</u>	<u>142,062</u>	<u>57,375</u>
Disbursements:					
Personal services	12,389	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	76	5,096	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,295	-	-	43,266	-
Total disbursements	<u>13,760</u>	<u>5,096</u>	<u>-</u>	<u>43,266</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,438</u>	<u>-</u>	<u>57,918</u>	<u>98,796</u>	<u>57,375</u>
Cash and investments - ending	<u>\$ 3,860</u>	<u>\$ -</u>	<u>\$ 57,918</u>	<u>\$ -</u>	<u>\$ -</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CC GRANT / PLUM CREEK RD	CC GRANT / SPRING BRANCH RD	CC GRANT / NORTH BRANCH RD	CC GRANT / MARKLAND PIKE	CC GRANT / CULBERTSON RD
Cash and investments - beginning	\$ (189,236)	\$ (15,773)	\$ (18,896)	\$ 35,033	\$ 11,250
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,773	18,896	112,500	33,750
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	241,967	-	-	-	-
Total receipts	241,967	15,773	18,896	112,500	33,750
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	147,533	45,000
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	52,731	-	-	-	-
Total disbursements	52,731	-	-	147,533	45,000
Excess (deficiency) of receipts over disbursements	189,236	15,773	18,896	(35,033)	(11,250)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CC GRANT / BRIDGE #8	IN BREAST CANCER TRST FND GRANT	MARKLAND PARK GRANT FUND	VSCF / INDIGENT MEDS GRANT	VSCF / SHERIFF GRANT
Cash and investments - beginning	\$ 105,000	\$ 557	\$ 37	\$ 1,304	\$ 22
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	315,000	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>315,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	177	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	420,000	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	880	-
Total disbursements	<u>420,000</u>	<u>-</u>	<u>-</u>	<u>1,057</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(105,000)</u>	<u>-</u>	<u>-</u>	<u>(1,057)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 557</u>	<u>\$ 37</u>	<u>\$ 247</u>	<u>\$ 22</u>

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PARKS & REC / VSCF GRANT	PARKS & REC / CFSC GRANT	DANGLADE / ANIMAL SHELTER GRANT	MANNA PROJECT VSCF GRANT	COMM. FND. GRANT - PROBATION DEPT.
Cash and investments - beginning	\$ -	\$ -	\$ 873	\$ 475	\$ 840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	840
Total disbursements	-	-	-	-	840
Excess (deficiency) of receipts over disbursements	-	-	-	-	(840)
Cash and investments - ending	\$ -	\$ -	\$ 873	\$ 475	\$ -

SWITZERLAND COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	EMA FIRE DEPT EQUIP GRANT CF	VETS TRANSPORT GRANT - CFSC	Wastewater Utility Operation	Switzerland County Recreation, Tourism, and Convention Commission	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (2,755)	\$ 513,341	\$ 12,059,392
Receipts:					
Taxes	-	-	-	-	4,289,589
Licenses and permits	-	-	-	-	11,629
Intergovernmental receipts	-	-	-	-	22,947,855
Charges for services	-	-	-	-	938,643
Fines and forfeits	-	-	-	-	104,671
Utility fees	-	-	20,389	-	20,389
Other receipts	8,468	5,000	30,000	530,706	15,145,033
Total receipts	8,468	5,000	50,389	530,706	43,457,809
Disbursements:					
Personal services	-	-	-	-	7,082,674
Supplies	-	-	-	-	868,116
Other services and charges	-	100	2,801	-	2,739,342
Debt service - principal and interest	-	-	-	-	1,407,344
Capital outlay	8,468	4,000	-	-	3,884,818
Utility operating expenses	-	-	30,868	-	30,868
Other disbursements	-	-	-	805,834	27,414,477
Total disbursements	8,468	4,100	33,669	805,834	43,427,639
Excess (deficiency) of receipts over disbursements	-	900	16,720	(275,128)	30,170
Cash and investments - ending	\$ -	\$ 900	\$ 13,965	\$ 238,213	\$ 12,089,562

SWITZERLAND COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Moorefield-Bennington Sewer District	\$ -	\$ 1,351
Governmental activities	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ 1,351</u>

SWITZERLAND COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Switzerland County Building Corporation	Technology Building Bonds	<u>\$ 351,500</u>	7/15/2017	1/15/2027

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue Bonds		Markland Business Park Project 2012	<u>\$ 1,445,000</u>	<u>\$ 411,833</u>

SWITZERLAND COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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	\$ 3,099,191
Infrastructure	2,874,345
Buildings	11,193,631
Improvements other than buildings	1,743,327
Machinery, equipment, and vehicles	2,785,723
Books and other	<u>95,000</u>
Total governmental activities	<u>21,791,217</u>
Moorefield-Bennington Sewer District:	
Land	30,000
Improvements other than buildings	<u>811,210</u>
Total Moorefield-Bennington Sewer District	<u>841,210</u>
Total capital assets	<u><u>\$ 22,632,427</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/>.