

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SWITZERLAND COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/11/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-12
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	14-34
Schedule of Payables and Receivables	35
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Carolyn J. Green Yvette Emmich	01-01-19 to 10-31-21 11-01-21 to 12-31-22
County Treasurer	Vickie James Gayle Rayles	01-01-19 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Gayle Sullivan	01-01-19 to 12-31-22
County Sheriff	Brian Morton	01-01-19 to 12-31-22
County Recorder	Nancy Barker Dawn Naylor	01-01-19 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Josh South Jamie Peters Jerry Monjar Grant Dean	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Elizabeth Jones Rachel Schuler Lisa Fisher Steven Jones-Ellard	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SWITZERLAND COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Switzerland County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 23, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 320,446	\$ 316,313	\$ 320,446	\$ 316,313
Sheriff's Inmate Trust	190	86,945	86,345	790
Jail Commissary	26,185	94,742	71,507	49,420
Clerk's Trust	140,979	751,673	730,736	161,916
General	656,119	4,685,845	4,494,374	847,590
Accident Report	3,189	1,231	-	4,420
City and Town Court Costs	10,876	2,201	-	13,077
Clerk's Records Perpetuation	11,205	4,261	-	15,466
Sales Disclosure - County Share	6,245	1,655	-	7,900
Cumulative Bridge	584,807	709,809	953,534	341,082
Cumulative Capital Development	138,238	88,875	101,374	125,739
Drug Free Community	23,254	7,555	-	30,809
Emergency Medical Services	354,465	738,771	600,061	493,175
Emergency Planning/Right to Know	6,084	2,936	68	8,952
Firearms Training	2,635	3,390	1,741	4,284
Health	148,989	157,111	215,089	91,011
Identification Security Protection	16,522	1,972	95	18,399
Local Health Maintenance	68,857	33,139	34,038	67,958
Local Road and Street	53,492	164,120	136,888	80,724
MVH Restricted	-	811,481	493,376	318,105
Inmate Medical Trust	3,675	1,090	1,332	3,433
Misdemeanant	12,516	6,838	16,935	2,419
Motor Vehicle Highway	1,082,269	901,706	1,218,388	765,587
Plat Book	7,485	5,610	-	13,095
Rainy Day	146,800	-	-	146,800
Recorder's Records Perpetuation	87,167	30,170	48,066	69,271
Riverboat	4,309,431	7,258,471	5,938,223	5,629,679
Sex and Violent Offender Administration	4,727	733	-	5,460
Sheriff's Pension Trust	2,298	270	-	2,568
Supplemental Public Defender Services	231,587	70,363	52,132	249,818
Surplus Tax	2,853	8,949	10,204	1,598
Surveyor's Corner Perpetuation	23,401	9,860	11,100	22,161
Tax Sale Fees	8,187	11,850	10,370	9,667
Tax Sale Redemption	2,285	22,838	24,589	534
Tax Sale Surplus	166,569	226,898	203,004	190,463
Local Health Department Trust Account	39,261	13,404	8,629	44,036
Vehicle Inspection	124	-	-	124
GAL/CASA	1,429	21,038	16,640	5,827
Auditors Ineligible Deductions	124	-	-	124
County Elected Officials Training	4,777	1,972	4,575	2,174
County Offender Transportation Fund	1,025	438	-	1,463
Statewide 911	27,016	192,387	194,777	24,626
Reassessment	214,674	8,211	143,618	79,267
Adult Probation Administrative	7,168	28,854	23,451	12,571
Juvenile Probation Administrative	1,329	2,425	1,000	2,754
Cemetery Operating	9,511	8,000	2,856	14,655
County User Fee	18,380	1,606	5,773	14,213
Animal Shelter	29,527	6,684	2,500	33,711
Health Clinic	50,950	286,638	251,217	86,371
Payroll Withholding - Donations	-	120	120	-
Payroll Withholding - Insurance	7,408	20,671	20,441	7,638
Payroll Withholding - Other	-	134	134	-
Payroll Withholding - Credit Union	-	25,008	25,008	-
Payroll Withholding - Deferred Compensation	46	175,106	175,030	122
Payroll Withholding - Federal	-	346,400	346,400	-
Payroll Withholding - FICA & Medicare	-	675,574	675,574	-
Payroll Withholding - Local Tax	-	42,818	42,818	-
Payroll Withholding - Sheriff Pension	-	18,170	18,170	-
Payroll Withholding - State	-	148,773	148,773	-
Payroll Withholding - Wage Garnishments	-	19,124	19,124	-
Settlement	-	7,660,427	7,660,427	-
CVET Agency	-	7,480	7,480	-
Financial Institution Tax	-	32,991	32,991	-

SWITZERLAND COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
State Fines and Forfeitures	1,026	10,542	10,955	613
Infraction Judgements	84	4,344	3,980	448
Special Death Benefit	70	600	635	35
Sales Disclosure - State Share	145	1,655	1,680	120
Coroners Training & Con't Education	27	724	713	38
Interstate Compact - State Share	-	438	438	-
Mortgage Recording Fees - State Share	78	1,070	1,048	100
Sex and Violent Offender Admin - State	-	87	87	-
Child Restraint Violation Fines	-	75	75	-
Education Plate Fees Agency	-	56	112	(56)
Riverboat Revenue Sharing	1,342,786	9,008,793	9,081,534	1,270,045
Innkeepers Tax Collections	93,485	371,807	374,161	91,131
COIT Distribution	129,749	1,579,256	1,709,005	-
City/Town Ordinance Violations Fines	142	-	-	142
Dev/Interlocal Agreements	-	1,110,246	1,110,246	(0)
93.563 Prosecutor PCA	2,520	404	158	2,766
93.563 Title IV-D Incentive	29,395	3,946	-	33,341
93.563 Prosecutor IV-D Incentive-Post Oct '99	39,090	5,939	1,194	43,835
93.563 Clerk IV-D Incentive-Post Oct '99	22,164	4,932	2,130	24,966
EERSD OCRA Grant	397,240	324,858	650,835	71,263
Jury Pay	1,344	864	-	2,208
Pretrial Diversion	3,757	6,875	7,538	3,094
LOIT Special Distribution	16,016	-	-	16,016
County Road Ordinance	517	-	-	517
Belterra Fund	(73,558)	1,457,039	2,385,924	(1,002,443)
Title 3 - Voting	11,254	-	-	11,254
Infraction Deferral	34,939	3,300	2,958	35,281
Sheriff's Service of Process	4,682	5,216	4,682	5,216
County Spay/Neuter Program	16	-	-	16
Redevelopment Commission	470,761	340,836	321,780	489,817
County Medical Center Operation	102,758	32,260	24,430	110,588
Business Park	142	-	-	142
County Technology & Education Center	(3,204)	78,250	57,677	17,369
County Park/Rec Support	6,389	200	1,800	4,789
Blair Building Proceeds	77,774	-	-	77,774
Probation Admin Fees	1,456	9,125	9,000	1,581
Senior Citizens Center	11,281	41,900	20,074	33,107
18 EMPG Competitive Grant	(30,500)	30,435	-	(65)
Public Health Coordinator Grant	3,860	18,933	22,163	630
Owner Occupied Rahab Grant	-	31,600	31,600	-
EERSD OCRA Grant - Retention	57,918	1,124	59,042	-
CC Grant / Bridge #35	-	359,031	359,031	-
CC Grant / N Branch	-	276,308	276,308	-
CC Grant / Bridge #10	-	595,954	-	595,954
CC Grant / Bridge #12	-	697,362	-	697,362
CC Grant / Jackson Road Asphalt	-	63,050	-	63,050
IN Breast Cancer Trust Find Grant	557	-	200	357
Markland Park Grant Fund	38	-	-	38
VSCF / Indigent Meds Grant	247	3,000	247	3,000
CFSC - 2016 Grant	1,895	-	1,742	153
VSCF / Sheriff Grant	22	-	-	22
Dan glade / Animal Shelter Grant	873	-	-	873
Manna Project VSCF Grant	476	-	-	476
Vets Transport Grant - CFSC	900	-	100	800
Probation Dept Home Visits Gr	-	5,000	112	4,888
Switzerland County Recreation, Tourism, and Convention Commission	238,213	686,745	546,196	378,762
Wastewater Utility Operation	13,965	34,176	42,062	6,079
Totals	<u>\$ 12,089,565</u>	<u>\$ 44,172,479</u>	<u>\$ 42,725,193</u>	<u>\$ 13,536,851</u>

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. 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.

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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 statement. The aggregate disbursements include the following uses:

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

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

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

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

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

Funding Policy

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

SWITZERLAND COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial 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 statement contains some funds with deficits in cash. This is due to a posting error resulting in a timing difference between the receipts into two of the County's funds and the subsequent distributions from those same funds. Additionally, one fund was set up to account for a reimbursable grant, in which reimbursement was not received by December 31, 2019.

Note 8. 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 year 2019 totaled \$481,640.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report 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 statement contained in this report and the financial information presented in the County's Annual Financial Report 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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 320,446	\$ 190	\$ 26,185	\$ 140,979	\$ 656,119	\$ 3,189
Receipts:						
Taxes	316,313	-	-	-	3,400,042	-
Licenses and permits	-	-	-	-	13,903	-
Intergovernmental receipts	-	-	-	-	193,976	-
Charges for services	-	-	-	-	256,941	1,231
Fines and forfeits	-	-	-	-	29,852	-
Utility fees	-	-	-	-	-	-
Other receipts	-	86,945	94,742	751,673	791,131	-
Total receipts	316,313	86,945	94,742	751,673	4,685,845	1,231
Disbursements:						
Personal services	-	-	-	-	3,291,839	-
Supplies	-	-	-	-	247,427	-
Other services and charges	-	-	-	-	889,102	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,943	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	320,446	86,345	71,507	730,736	50,063	-
Total disbursements	320,446	86,345	71,507	730,736	4,494,374	-
Excess (deficiency) of receipts over disbursements	(4,133)	600	23,235	20,937	191,471	1,231
Cash and investments - ending	\$ 316,313	\$ 790	\$ 49,420	\$ 161,916	\$ 847,590	\$ 4,420

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 10,876	\$ 11,205	\$ 6,245	\$ 584,807	\$ 138,238	\$ 23,254
Receipts:						
Taxes	-	-	-	211,807	70,602	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	43,565	6,597	-
Charges for services	-	4,261	1,655	-	-	-
Fines and forfeits	2,201	-	-	-	-	7,555
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	454,437	11,676	-
Total receipts	2,201	4,261	1,655	709,809	88,875	7,555
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	589,589	101,374	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	363,945	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	953,534	101,374	-
Excess (deficiency) of receipts over disbursements	2,201	4,261	1,655	(243,725)	(12,499)	7,555
Cash and investments - ending	\$ 13,077	\$ 15,466	\$ 7,900	\$ 341,082	\$ 125,739	\$ 30,809

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Medical Services	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 354,465	\$ 6,084	\$ 2,635	\$ 148,989	\$ 16,522	\$ 68,857
Receipts:						
Taxes	-	-	-	129,513	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	399,889	-	-	12,100	-	33,139
Charges for services	329,985	-	3,390	7,925	1,972	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	8,897	2,936	-	7,573	-	-
Total receipts	738,771	2,936	3,390	157,111	1,972	33,139
Disbursements:						
Personal services	309,217	-	-	200,766	-	32,693
Supplies	50,365	-	-	4,304	-	1,345
Other services and charges	144,801	68	-	9,926	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	35,626	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	60,052	-	1,741	93	95	-
Total disbursements	600,061	68	1,741	215,089	95	34,038
Excess (deficiency) of receipts over disbursements	138,710	2,868	1,649	(57,978)	1,877	(899)
Cash and investments - ending	\$ 493,175	\$ 8,952	\$ 4,284	\$ 91,011	\$ 18,399	\$ 67,958

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road and Street	MVH Restricted	Inmate Medical Trust	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 53,492	\$ -	\$ 3,675	\$ 12,516	\$ 1,082,269	\$ 7,485
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	164,120	795,481	-	-	795,481	-
Charges for services	-	-	-	-	-	5,610
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	16,000	1,090	6,838	106,225	-
Total receipts	164,120	811,481	1,090	6,838	901,706	5,610
Disbursements:						
Personal services	-	71,429	-	-	672,102	-
Supplies	-	695	-	-	258,510	-
Other services and charges	-	120,925	-	-	127,878	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	136,888	300,327	-	-	159,823	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,332	16,935	75	-
Total disbursements	136,888	493,376	1,332	16,935	1,218,388	-
Excess (deficiency) of receipts over disbursements	27,232	318,105	(242)	(10,097)	(316,682)	5,610
Cash and investments - ending	\$ 80,724	\$ 318,105	\$ 3,433	\$ 2,419	\$ 765,587	\$ 13,095

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 146,800	\$ 87,167	\$ 4,309,431	\$ 4,727	\$ 2,298	\$ 231,587
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,423,217	-	-	-
Charges for services	-	30,170	-	733	-	-
Fines and forfeits	-	-	-	-	270	12,116
Utility fees	-	-	-	-	-	-
Other receipts	-	-	835,254	-	-	58,247
Total receipts	-	30,170	7,258,471	733	270	70,363
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	240,703	-	-	-
Other services and charges	-	48,066	2,295,597	-	-	52,132
Debt service - principal and interest	-	-	869,716	-	-	-
Capital outlay	-	-	139,033	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	2,393,174	-	-	-
Total disbursements	-	48,066	5,938,223	-	-	52,132
Excess (deficiency) of receipts over disbursements	-	(17,896)	1,320,248	733	270	18,231
Cash and investments - ending	\$ 146,800	\$ 69,271	\$ 5,629,679	\$ 5,460	\$ 2,568	\$ 249,818

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 2,853	\$ 23,401	\$ 8,187	\$ 2,285	\$ 166,569	\$ 39,261
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,404
Charges for services	-	9,860	11,850	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	8,949	-	-	22,838	226,898	-
Total receipts	8,949	9,860	11,850	22,838	226,898	13,404
Disbursements:						
Personal services	-	-	-	-	-	129
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,370	-	-	8,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	10,204	11,100	-	24,589	203,004	-
Total disbursements	10,204	11,100	10,370	24,589	203,004	8,629
Excess (deficiency) of receipts over disbursements	(1,255)	(1,240)	1,480	(1,751)	23,894	4,775
Cash and investments - ending	\$ 1,598	\$ 22,161	\$ 9,667	\$ 534	\$ 190,463	\$ 44,036

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Vehicle Inspection	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 124	\$ 1,429	\$ 124	\$ 4,777	\$ 1,025	\$ 27,016
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	300	-	1,972	438	188,382
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	20,738	-	-	-	4,005
Total receipts	-	21,038	-	1,972	438	192,387
Disbursements:						
Personal services	-	15,164	-	-	-	108,389
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	86,388
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	1,476	-	4,575	-	-
Total disbursements	-	16,640	-	4,575	-	194,777
Excess (deficiency) of receipts over disbursements	-	4,398	-	(2,603)	438	(2,390)
Cash and investments - ending	\$ 124	\$ 5,827	\$ 124	\$ 2,174	\$ 1,463	\$ 24,626

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Operating	County User Fee	Animal Shelter
Cash and investments - beginning	\$ 214,674	\$ 7,168	\$ 1,329	\$ 9,511	\$ 18,380	\$ 29,527
Receipts:						
Taxes	6,296	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	588	-	-	-	-	-
Charges for services	-	-	-	-	1,602	-
Fines and forfeits	-	27,942	2,425	-	4	-
Utility fees	-	-	-	-	-	-
Other receipts	1,327	912	-	8,000	-	6,684
Total receipts	8,211	28,854	2,425	8,000	1,606	6,684
Disbursements:						
Personal services	21,925	27	-	-	-	-
Supplies	40	-	-	-	-	-
Other services and charges	121,653	23,014	-	2,852	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	81	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	329	1,000	4	5,773	2,500
Total disbursements	143,618	23,451	1,000	2,856	5,773	2,500
Excess (deficiency) of receipts over disbursements	(135,407)	5,403	1,425	5,144	(4,167)	4,184
Cash and investments - ending	\$ 79,267	\$ 12,571	\$ 2,754	\$ 14,655	\$ 14,213	\$ 33,711

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Clinic	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Credit Union	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 50,950	\$ -	\$ 7,408	\$ -	\$ -	\$ 46
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	132,065	-	-	-	-	-
Charges for services	154,573	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	120	20,671	134	25,008	175,106
Total receipts	286,638	120	20,671	134	25,008	175,106
Disbursements:						
Personal services	201,863	-	-	-	-	-
Supplies	7,174	-	-	-	-	-
Other services and charges	23,819	-	68	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	285	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	18,076	120	20,373	134	25,008	175,030
Total disbursements	251,217	120	20,441	134	25,008	175,030
Excess (deficiency) of receipts over disbursements	35,421	-	230	-	-	76
Cash and investments - ending	\$ 86,371	\$ -	\$ 7,638	\$ -	\$ -	\$ 122

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	346,400	675,574	42,818	18,170	148,773	19,124
Total receipts	346,400	675,574	42,818	18,170	148,773	19,124
Disbursements:						
Personal services	-	-	-	-	-	420
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	346,400	675,574	42,818	18,170	148,773	18,704
Total disbursements	346,400	675,574	42,818	18,170	148,773	19,124
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, 2019

	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,026	\$ 84	\$ 70
Receipts:						
Taxes	3,779	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	600
Fines and forfeits	-	-	-	10,542	4,344	-
Utility fees	-	-	-	-	-	-
Other receipts	7,656,648	7,480	32,991	-	-	-
Total receipts	7,660,427	7,480	32,991	10,542	4,344	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,660,427	7,480	32,991	10,955	3,980	635
Total disbursements	7,660,427	7,480	32,991	10,955	3,980	635
Excess (deficiency) of receipts over disbursements	-	-	-	(413)	364	(35)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 613	\$ 448	\$ 35

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 145	\$ 27	\$ -	\$ 78	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,655	724	438	1,070	87	-
Fines and forfeits	-	-	-	-	-	75
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,655	724	438	1,070	87	75
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,680	713	438	1,048	87	75
Total disbursements	1,680	713	438	1,048	87	75
Excess (deficiency) of receipts over disbursements	(25)	11	-	22	-	-
Cash and investments - ending	\$ 120	\$ 38	\$ -	\$ 100	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	COIT Distribution	City/Town Ordinance Violations Fines	Dev/Interlocal Agreements
Cash and investments - beginning	\$ -	\$ 1,342,786	\$ 93,485	\$ 129,749	\$ 142	\$ -
Receipts:						
Taxes	-	-	371,807	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,803,854	-	1,579,256	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	56	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	204,939	-	-	-	1,110,246
Total receipts	56	9,008,793	371,807	1,579,256	-	1,110,246
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	112	9,081,534	374,161	1,709,005	-	1,110,246
Total disbursements	112	9,081,534	374,161	1,709,005	-	1,110,246
Excess (deficiency) of receipts over disbursements	(56)	(72,741)	(2,354)	(129,749)	-	-
Cash and investments - ending	\$ (56)	\$ 1,270,045	\$ 91,131	\$ -	\$ 142	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	EERSD OCRA Grant	Jury Pay
Cash and investments - beginning	\$ 2,520	\$ 29,395	\$ 39,090	\$ 22,164	\$ 397,240	\$ 1,344
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	864
Utility fees	-	-	-	-	-	-
Other receipts	404	3,946	5,939	4,932	324,858	-
Total receipts	404	3,946	5,939	4,932	324,858	864
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	158	-	-	2,130	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,194	-	650,835	-
Total disbursements	158	-	1,194	2,130	650,835	-
Excess (deficiency) of receipts over disbursements	246	3,946	4,745	2,802	(325,977)	864
Cash and investments - ending	\$ 2,766	\$ 33,341	\$ 43,835	\$ 24,966	\$ 71,263	\$ 2,208

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Pretrial Diversion	LOIT Special Distribution	County Road Ordinance	Belterra Fund	Title 3 - Voting	Infraction Deferral
Cash and investments - beginning	\$ 3,757	\$ 16,016	\$ 517	\$ (73,558)	\$ 11,254	\$ 34,939
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,875	-	-	-	-	3,300
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	1,457,039	-	-
Total receipts	6,875	-	-	1,457,039	-	3,300
Disbursements:						
Personal services	311	-	-	2,364,807	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,227	-	-	21,117	-	2,958
Total disbursements	7,538	-	-	2,385,924	-	2,958
Excess (deficiency) of receipts over disbursements	(663)	-	-	(928,885)	-	342
Cash and investments - ending	\$ 3,094	\$ 16,016	\$ 517	\$ (1,002,443)	\$ 11,254	\$ 35,281

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Service of Process	County Spay/Neuter Program	Redevelopment Commission	County Medical Center Operation	Business Park	County Technology & Education Center
Cash and investments - beginning	\$ 4,682	\$ 16	\$ 470,761	\$ 102,758	\$ 142	\$ (3,204)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,216	-	30,900	32,260	-	8,250
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	309,936	-	-	70,000
Total receipts	5,216	-	340,836	32,260	-	78,250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	123	-	2,443
Other services and charges	-	-	316,940	24,307	-	51,599
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4,682	-	4,840	-	-	3,635
Total disbursements	4,682	-	321,780	24,430	-	57,677
Excess (deficiency) of receipts over disbursements	534	-	19,056	7,830	-	20,573
Cash and investments - ending	\$ 5,216	\$ 16	\$ 489,817	\$ 110,588	\$ 142	\$ 17,369

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Park/Rec Support	Blair Building Proceeds	Probation Admin Fees	Senior Citizens Center	18 EMPG Competitive Grant
Cash and investments - beginning	\$ 6,389	\$ 77,774	\$ 1,456	\$ 11,281	\$ (30,500)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,900	-
Fines and forfeits	-	-	9,125	-	-
Utility fees	-	-	-	-	-
Other receipts	200	-	-	40,000	30,435
Total receipts	200	-	9,125	41,900	30,435
Disbursements:					
Personal services	-	-	-	2,425	-
Supplies	-	-	-	324	-
Other services and charges	-	-	-	13,642	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,800	-	9,000	3,683	-
Total disbursements	1,800	-	9,000	20,074	-
Excess (deficiency) of receipts over disbursements	(1,600)	-	125	21,826	30,435
Cash and investments - ending	\$ 4,789	\$ 77,774	\$ 1,581	\$ 33,107	\$ (65)

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Health Coordinator Grant	Owner Occupied Rahab Grant	EERSD OCRA Grant - Retention	CC Grant / Bridge #35	CC Grant / N Branch
Cash and investments - beginning	\$ 3,860	\$ -	\$ 57,918	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,933	31,600	-	359,031	276,308
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	1,124	-	-
Total receipts	18,933	31,600	1,124	359,031	276,308
Disbursements:					
Personal services	21,490	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	67	10,180	-	359,031	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	276,308
Utility operating expenses	-	-	-	-	-
Other disbursements	606	21,420	59,042	-	-
Total disbursements	22,163	31,600	59,042	359,031	276,308
Excess (deficiency) of receipts over disbursements	(3,230)	-	(57,918)	-	-
Cash and investments - ending	\$ 630	\$ -	\$ -	\$ -	\$ -

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CC Grant / Bridge #10	CC Grant / Bridge #12	CC Grant / Jackson Road Asphalt	IN Breast Cancer Trst Fnd Grant	Markland Park Grant Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 557	\$ 38
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	394,368	389,023	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	201,586	308,339	63,050	-	-
Total receipts	595,954	697,362	63,050	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	200	-
Total disbursements	-	-	-	200	-
Excess (deficiency) of receipts over disbursements	595,954	697,362	63,050	(200)	-
Cash and investments - ending	\$ 595,954	\$ 697,362	\$ 63,050	\$ 357	\$ 38

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	VSCF / Indigent Meds Grant	CFSC - 2016 Grant	VSCF / Sheriff Grant	Danglade / Animal Shelter Grant	Manna Project VSCF Grant
Cash and investments - beginning	\$ 247	\$ 1,895	\$ 22	\$ 873	\$ 476
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,000	-	-	-	-
Total receipts	3,000	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	646	-	-	-
Other services and charges	-	1,096	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	247	-	-	-	-
Total disbursements	247	1,742	-	-	-
Excess (deficiency) of receipts over disbursements	2,753	(1,742)	-	-	-
Cash and investments - ending	\$ 3,000	\$ 153	\$ 22	\$ 873	\$ 476

SWITZERLAND COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Vets Transport Grant - CFSC	Probation Dept Home Visits Gr	Switzerland County Recreation, Tourism, and Convention Commission	Wastewater Utility Operation	Totals
Cash and investments - beginning	\$ 900	\$ -	\$ 238,213	\$ 13,965	\$ 12,089,565
Receipts:					
Taxes	-	-	-	-	4,510,159
Licenses and permits	-	-	-	-	13,903
Intergovernmental receipts	-	-	-	-	20,865,995
Charges for services	-	-	-	-	1,095,950
Fines and forfeits	-	-	-	-	117,546
Utility fees	-	-	-	34,176	34,176
Other receipts	-	5,000	686,745	-	17,534,750
Total receipts	-	5,000	686,745	34,176	44,172,479
Disbursements:					
Personal services	-	-	-	-	7,314,996
Supplies	-	-	-	-	814,099
Other services and charges	100	-	-	2,340	5,437,712
Debt service - principal and interest	-	-	-	-	869,716
Capital outlay	-	-	-	-	1,428,259
Utility operating expenses	-	-	-	27,473	27,473
Other disbursements	-	112	546,196	12,249	26,832,938
Total disbursements	100	112	546,196	42,062	42,725,193
Excess (deficiency) of receipts over disbursements	(100)	4,888	140,549	(7,886)	1,447,286
Cash and investments - ending	\$ 800	\$ 4,888	\$ 378,762	\$ 6,079	\$ 13,536,851

SWITZERLAND COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Moorefield-Bennington Sewer District	\$ -	\$ 2,231
Governmental activities	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ 2,231</u>

SWITZERLAND COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Municipal Capital Corp	Equip lease/crawler tractor	\$ 25,815	3/1/2012	6/1/2019
Switzerland County Building Corporation	Sw. Co. Education & Technology Center	<u>348,403</u>	5/12/2017	1/15/2027
Total governmental activities		<u>374,218</u>		
Total of annual lease payments		<u><u>\$ 374,218</u></u>		

SWITZERLAND COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 3,179,561
Infrastructure	3,010,881
Buildings	11,028,770
Improvements other than buildings	1,690,826
Machinery, equipment, and vehicles	2,595,075
Books and other	<u>95,000</u>
Total governmental activities	<u>21,600,113</u>
Moorefield-Bennington Sewer District:	
Land	30,000
Improvements other than buildings	811,210
Machinery, equipment, and vehicles	<u>12,219</u>
Total Moorefield-Bennington Sewer District	<u>853,429</u>
Total capital assets	<u><u>\$ 22,453,542</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/>.